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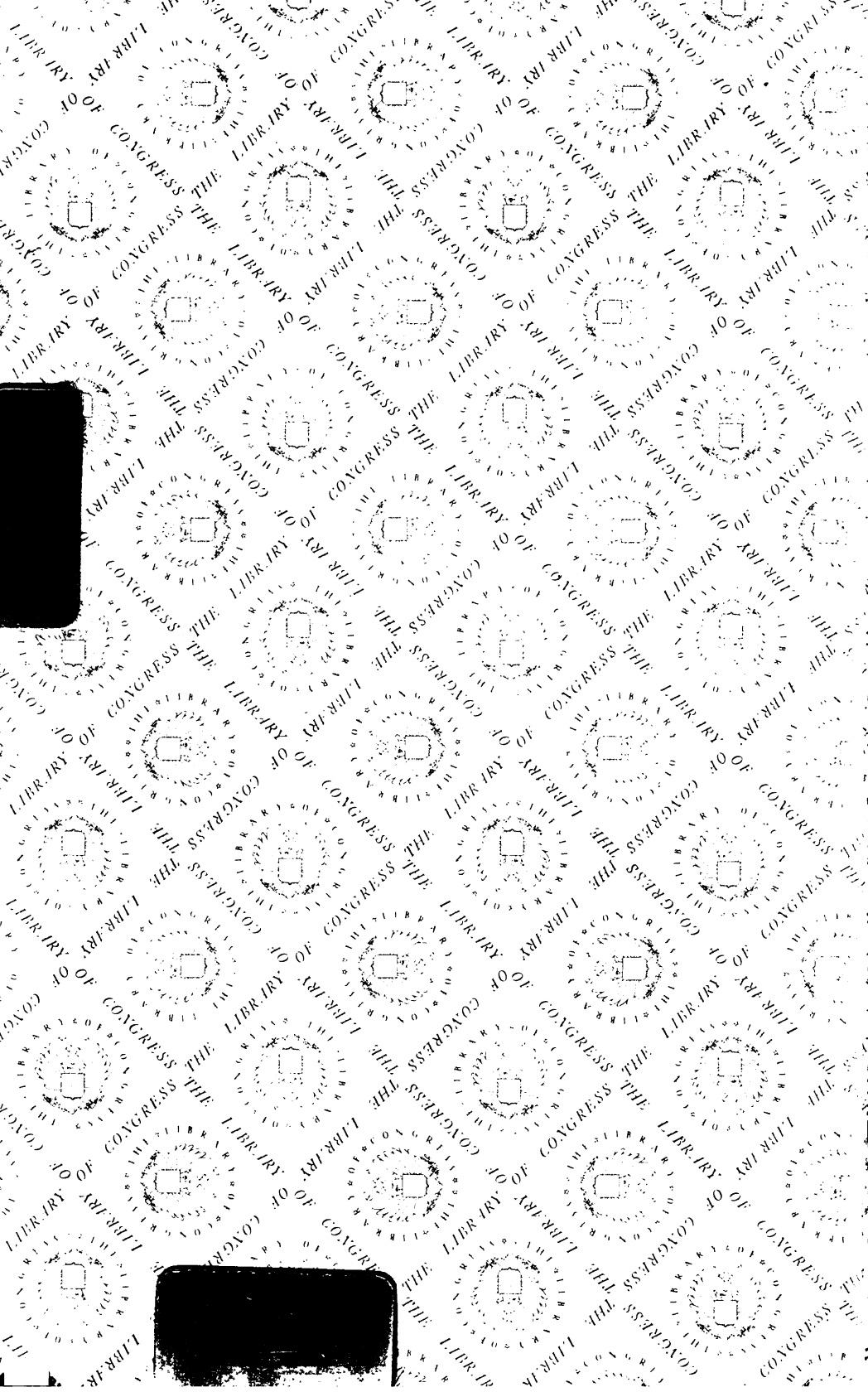
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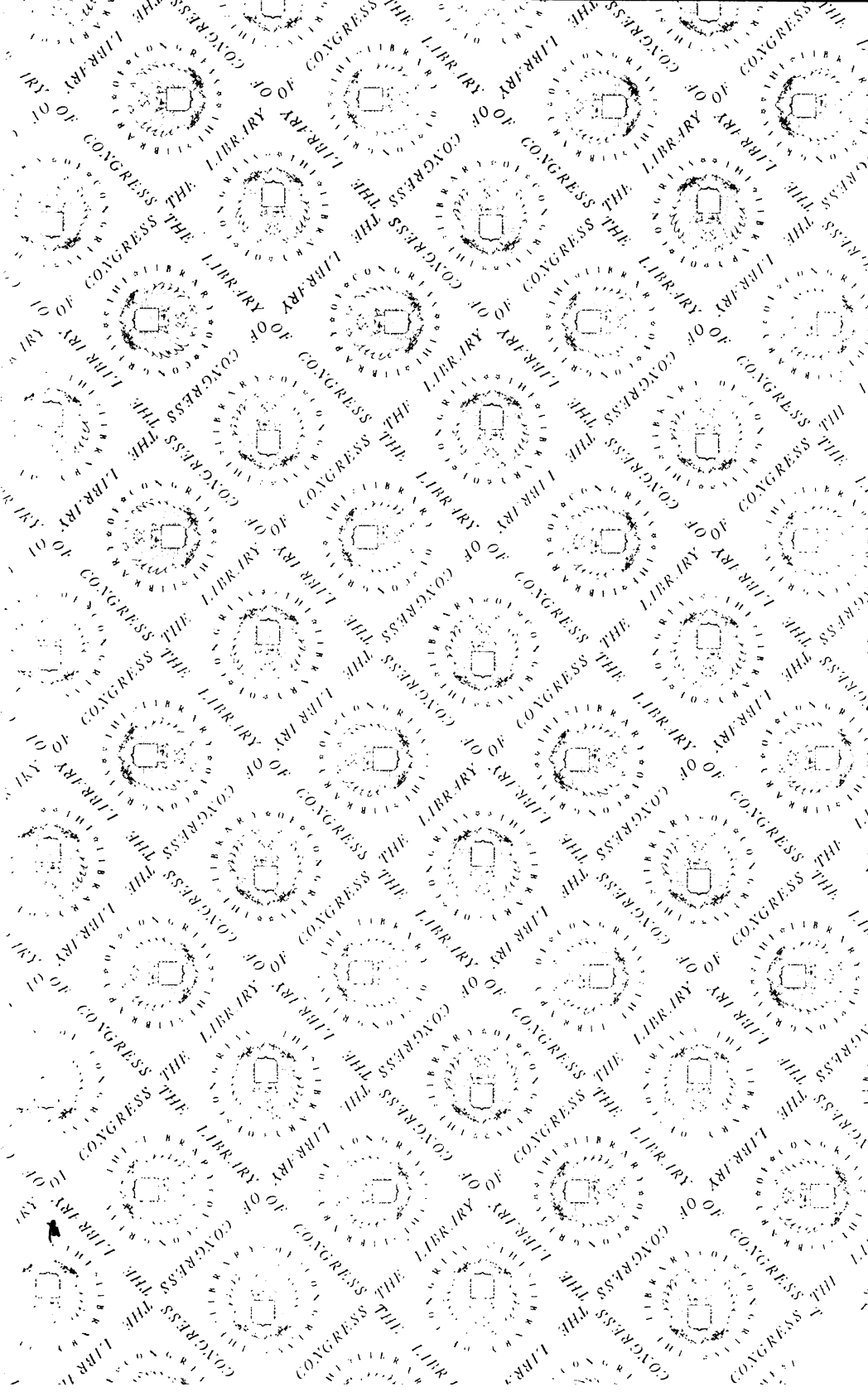
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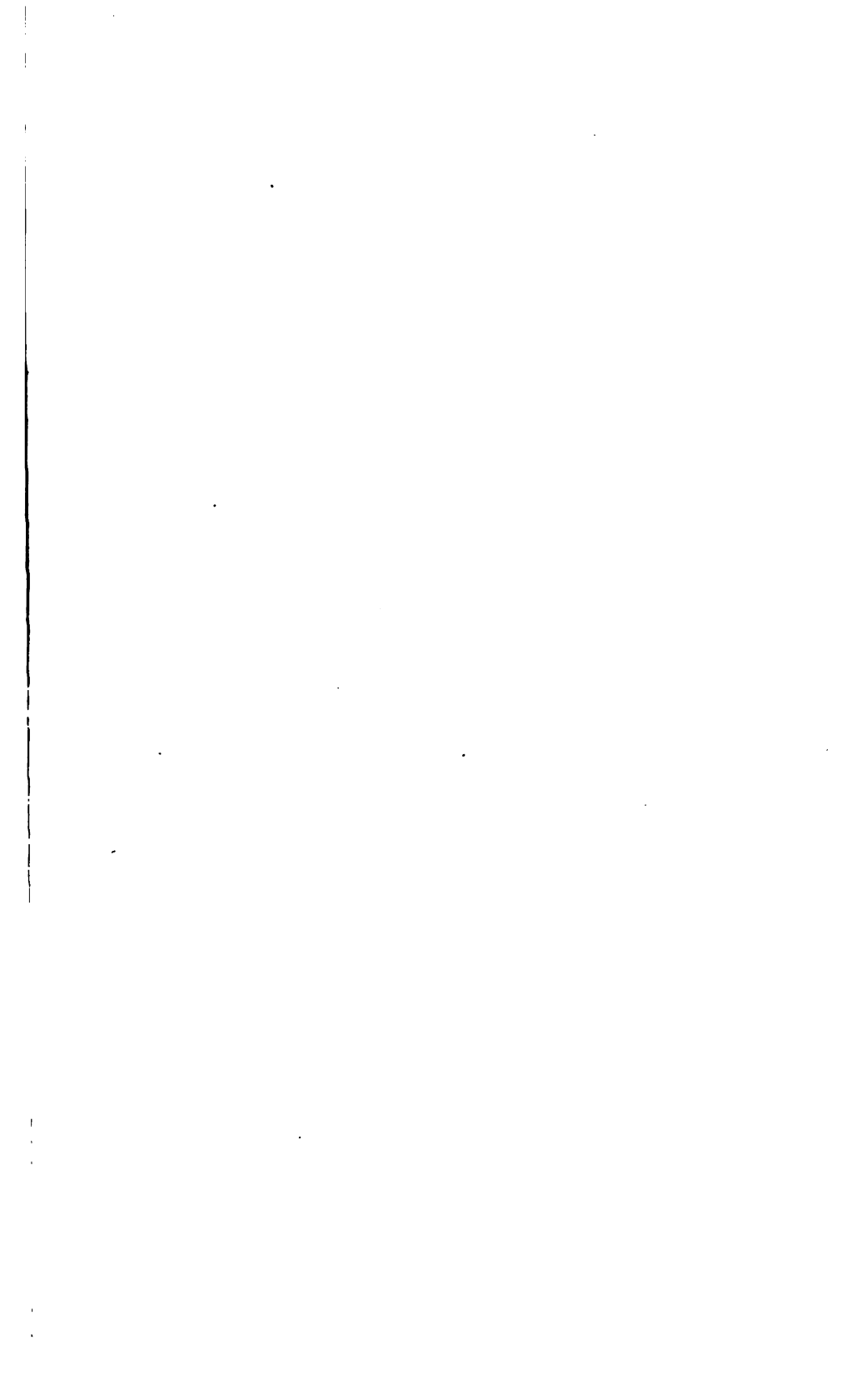
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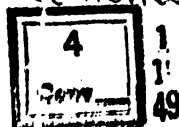








U. S. Congress. House, Committee on
Appropriations.



HEARINGS

BEFORE

SUBCOMMITTEE

OF

HOUSE COMMITTEE ON APPROPRIATIONS,

CONSISTING OF

MESSRS. BRECKINRIDGE (KY.), SAYERS, LIVINGSTON,
CANNON (ILL.), AND HENDERSON (IOWA),

IN CHARGE OF

DEFICIENCY APPROPRIATIONS FOR 1895 AND PRIOR YEARS.

10

WASHINGTON:

GOVERNMENT PRINTING OFFICE.

1894.

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1895

HEARINGS

ON THE

URGENT DEFICIENCY APPROPRIATION BILL.

DECEMBER 7, 1894.

The subcommittee of the Committee on Appropriations having under consideration the urgent deficiency appropriation bill this day met, Hon W. C. P. Breckinridge in the chair.

PUBLIC PRINTING.

STATEMENT OF MR. TH. E. BENEDICT, PUBLIC PRINTER.

The CHAIRMAN. Will you please state what is the exact amount that your department will need up to the 1st of January?

Mr. BENEDICT. I want \$100,000. Now, gentlemen, I will read to you the expenditures of my office for each month. I will not give the exact amount, but in thousands. For 1894: January it was \$314,000; in February it was \$283,000; for March it was \$284,000; for April it was \$269,000; in May, \$260,000; June, \$236,000; July, \$253,000. Now those were Congressional months, and in August, the month they adjourned, I got the expenditure down to \$211,000, because they did not do so much business. It ran from \$211,000 up to \$314,000. In September the expenditures dropped to \$199,000, and in October to \$183,000, and in November the Department reports came in and I had to increase the expenditure, and it ran up to \$217,000. Now I mean to say about the Government Printing Office that during this calendar year it has expended on an average of \$240,000 a month. Every month has been a Congressional month except September, October, and November. Those are the figures. I am your servant there and will keep my expenditures down as low as I can.

The CHAIRMAN. As I understand, you absolutely need up to January, \$100,000, and that should be immediately available, and with that you can run your department in all of its various branches?

Mr. BENEDICT. Yes, sir.

The CHAIRMAN. Up to that time?

Mr. BENEDICT. Yes, sir; meet every requirement of the service.

The CHAIRMAN. Then you can run until the general deficiency bill is passed?

Mr. BENEDICT. Yes; I would not have put in the \$300,000, except I was informed you wanted to make one deficiency bill apply to all, and I only ask for the \$100,000. I want to say in connection with the other, if you put in any, you have passed a bill through Congress now which will shut off receipts of about \$300,000 from the Government Printing Office, which goes back to the Treasury to be reappropriated, which, under existing law, goes there and is available for public printing and binding. That will have to be appropriated by direct appropriation now, and for the next six months it is fair to assume there will be required at least \$175,000 over any sum—

The CHAIRMAN. We can take that up hereafter.

Mr. BENEDICT. Yes; if you are to have another bill.

The CHAIRMAN. Is there any other matter except this?

Mr. BENEDICT. There is nothing.

Jan 49

DEFICIENCY APPROPRIATIONS.

TREASURY DEPARTMENT.

STATEMENT OF MR. W. H. HILLS, CHIEF CLERK'S OFFICE,
TREASURY DEPARTMENT.

EXPENSE OF TELEGRAPHING.

The CHAIRMAN. There is an item of \$3,200 under the head of "contingent expenses, Treasury Department, freight telegrams," etc?

Mr. HILLS. Yes, sir.

The CHAIRMAN. Is it urgent?

Mr. HILLS. Yes, sir; it is.

The CHAIRMAN. Well, now, make your statement as briefly as possible.

Mr. HILLS. There are but \$102.54 to the credit of the appropriation now, with unpaid bills for three months outstanding.

Mr. CANNON. What is that for—transportation?

Mr. HILLS. No, sir; telegraphing.

Mr. HENDERSON. Does that include freight?

Mr. HILLS. No, sir; I think the balance of \$201 will pay the freight for the balance of the year.

Mr. LIVINGSTON. Is this for the balance of the fiscal year?

Mr. HILLS. Yes, sir.

The CHAIRMAN. What would that amount to?

Mr. HILLS. One thousand eight hundred dollars.

The CHAIRMAN. And you have a balance of \$201?

Mr. HILLS. Yes, sir.

The CHAIRMAN. And you need the \$3,200 to carry you to the 1st of July?

Mr. HILLS. Yes, sir.

Mr. LIVINGSTON. Why not let it go over to the general deficiency?

Mr. HILLS. Because we are creating a deficiency every day.

The CHAIRMAN. How much have you gone in debt?

Mr. HILLS. About \$1,200.

The CHAIRMAN. How does it happen, when the committee gave you just what you asked, \$1,800 for the entire year, you have expended \$1,600 of the money and gone in debt \$1,200, and need \$3,000 more now?

Mr. HILLS. In 1889 Mr. Wanamaker reduced the rates on the telegraph companies, and they would not accede to that and rendered no bills, and for that reason, with \$1,800 we managed to cover the telephone, freight, and express charges, but we have had a deficiency. We will have bills rendered to the accounting officers in a few weeks now covering the years intervening between Mr. Wanamaker's letter and the present time.

The CHAIRMAN. That may account for the deficiency during those years, but how does it happen that the needs of the Department have been just nearly three times as much. You asked for \$1,800 and we gave you that, and now you want \$3,200 deficiency?

Mr. HILLS. Last year we estimated \$1,800 because we did not expect the bills.

Mr. SAYERS. You asked a deficiency last year and we gave it to you?

Mr. HILLS. We asked for one last year.

Mr. HENDERSON. What is the deficiency?

Mr. HILLS. Two thousand eight hundred dollars.

Mr. HENDERSON. Did we not give the \$2,800 to cover prior years?

Mr. HILLS. No, sir; for 1894, and it was scarcely sufficient to meet the telegraph bills for that year.

Mr. CANNON. Let us see if I understand you right there. For several years they would not take the rates, and this estimate was made on the belief that they would continue not to take the rate—am I right in that?

Mr. HILLS. Yes, sir.

Mr. CANNON. Now they are taking the rate and you have to pay it?

Mr. HILLS. The rate has been increased about 30 per cent, and they have accepted that rate, and now we are estimating for the full amount of appropriation. In 1888 you gave the Department about \$5,000.

Mr. HENDERSON. How does it come the Post-Office Department figured in this at all?

Mr. HILLS. The Postmaster-General has the authority to regulate the rates.

The CHAIRMAN. And the Department absolutely needs \$3,200 up to the first of July?

Mr. HILLS. Yes, sir.

Mr. LIVINGSTON. What does it absolutely need up to the first of January?

Mr. HILLS. For the fiscal year of 1888 you gave us \$3,500, subsequently a deficiency of \$2,000, making the appropriation of \$5,500 for the fiscal year 1888. Since that

time up to 1894 there were no settlements with the telegraph company, and \$1,800 went merely to pay telephone, freight, and express charges.

The CHAIRMAN. Colonel Livingston asked you a question which you did not answer, and that was, what you would need up to the 1st of January.

Mr. HILLS. We ought to have about \$1,300.

Mr. LIVINGSTON. Now, I want to ask another question. Upon what basis do you make the request for \$3,200? If you estimate the \$1,300 up to the 1st of January how do you make the \$3,200 run up until July 1?

Mr. HILLS. You have given \$1,800. Out of that we have expended for freight and expressage \$156.14, and \$1,200 for telephone service has been paid so I take it that \$1,200 from one-half of the appropriation plus the estimate, making \$5,000, and deducting \$1,200 from \$2,500, it gives me \$1,300.

TRANSPORTATION OF SILVER COIN.

STATEMENT OF MR. E. V. DASKAM, CHIEF OF THE DIVISION OF PUBLIC MONETIES.

The CHAIRMAN. Will you please state as briefly as you can the necessity of the deficiency asked for under the first item of "transportation of silver coin?"

Mr. DASKAM. Well, the bills for several years average about \$5,000 a month, which is \$60,000 a year, and \$60,000 is what we asked for. We got \$40,000 and will need the other \$20,000 to carry us through the year.

The CHAIRMAN. How much have you on hand?

Mr. DASKAM. Fifteen thousand five hundred dollars.

The CHAIRMAN. How long will that carry you?

Mr. DASKAM. Probably until January. The months do not run exactly even here, but it averages about \$5,000 a month or \$60,000 a year.

The CHAIRMAN. You say you have \$15,000?

Mr. DASKAM. Yes, sir; \$15,000 left, and the bills are about two months behind. We have just started in the October bills, so that is practically four months paid, July, August, September, and October.

The CHAIRMAN. That is \$20,000?

Mr. DASKAM. Yes, sir.

The CHAIRMAN. Then \$40,000 ought to last you eight months, and eight months would run until the 1st of March. Why, then, should you need any until the 1st of March? Do you need any until the general deficiency bill passes?

Mr. DASKAM. Well, we have but \$15,000 left and we have only paid bills up to and including October. That leaves us eight months to be paid yet.

The CHAIRMAN. Then you used a great deal more than \$5,000 a month?

Mr. DASKAM. Yes; but we have four months paid.

The CHAIRMAN. That is \$20,000.

Mr. DASKAM. And eight months to be paid; that makes \$40,000, and that is \$60,000.

The CHAIRMAN. Forty thousand dollars, at \$5,000 a month, ought to run you eight months.

Mr. DASKAM. Well, if you put it that way.

The CHAIRMAN. If that is so, how can there be a deficiency until the 1st of March?

Mr. DASKAM. Because the months do not run even. I know that is a fact with a balance of \$15,000 with four months' bills in.

Mr. SAYERS. What this gentleman says is that \$60,000 is \$5,000 a month, but it does not necessarily imply that it runs \$5,000 a month.

Mr. DASKAM. No, sir; as I have figured on that for the balance of the year I think we will need the \$20,000 before the year is up, judging from the past experience of five or six years.

The CHAIRMAN. You have \$15,500 on hand?

Mr. DASKAM. Yes, sir.

Mr. CANNON. And it has paid up to the 1st of November?

Mr. DASKAM. Yes, sir; leaving eight months' bills to be provided for.

RECOINAGE OF SILVER COIN.

The CHAIRMAN. The next item is "for recoinage of uncurrent silver coin." We gave you \$100,000, and now you want \$100,000 more?

Mr. DASKAM. The appropriation is now practically exhausted. There is a constant demand for fractional silver coin. If we have new coins ready for them it will enable the Department to use the fractional silver coins. It has been the policy for two or three years to coin up the old worn fractional silver coin.

The CHAIRMAN. Do I understand the appropriation of \$100,000 is practically exhausted?

DEFICIENCY APPROPRIATIONS.

Mr. DASKAM. Yes, sir; and the demand is constant for fractional silver coin, and they would not take them if they had to take the old worn-out coin. So, if you want to make that new coin available, you have to provide for the loss on the coinage.

Mr. HENDERSON. I see there was no estimate for this year, 1895, from the Treasury Department, can you explain that? They did not make an estimate on that at all, and that is an item we are now called upon to give \$100,000.

Mr. DASKAM. Yes, sir; it was just the policy as to whether they would coin them up and make the new coins available. There is no demand for old worn stuff, and there is a constant demand for the new dimes and quarters.

RECOINAGE OF MINOR COIN.

The CHAIRMAN. The next item is for "the coinage, reissue, and transportation of minor coins." I understand you were given \$500, and now you ask for seven times that amount as a deficiency?

Mr. DASKAM. And as you notice that was divided, \$200 for loss on recoinage, and \$300 for transportation, but there was no loss whatever. On the contrary, there was a small gain to the Department. It will be cheaper to send these coins to the mint and have them either washed up or recoined when too much battered rather than make the coins—that is, buy new copper and actually recoin. This does not increase the actual amount and cause a redundancy, simply the coins are sent there and coined over or washed over, which avoids a redundancy. For several years they did not do that. Under the last Director of the Mint they did not recoin at all. They bought new copper, and when there was a demand for new copper coins they were issued. This is not new coin at all, but it is simply taking the coins there which are redundant in the subtreasury offices, send them to the mint and have them washed, or, when they are too badly battered, recoined and sent out again, which avoids redundancy. That is the only expense.

The CHAIRMAN. Is there any deficiency up to the present year?

Mr. DASKAM. Yes, sir; the appropriation ran along for several years just a small amount, as a matter of fact they did not use that, so we only asked for \$300 for transportation and \$200 for loss, but the policy changed just after you made that appropriation and the first month it was \$240, and the next month \$300, and the next month \$800, and I asked the Director of the Mint what he thought about it for the balance of the year, and he said that the winter months would run rather heavy in demand for minor coins and he thought he would want at least \$3,500 for the balance of the year. In August it was \$323.60, and in September \$868. Those are the only two bills I have gotten. That makes an actual deficiency of \$1,100 and the Director said that October would be a little larger than that and hence he would estimate the balance of the year at \$3,500.

The CHAIRMAN. And the result of this policy—

Mr. DASKAM. Is an actual gain to the Government.

The CHAIRMAN. It gives to the Government an opportunity to use these uncurrent minor coins?

Mr. DASKAM. Yes, sir.

Mr. HENDERSON. How much is this uncurrent coin?

Mr. DASKAM. Well, I have not an idea.

Mr. CANNON. Now for the recoinage of uncurrent silver coin you estimate a deficiency of \$100,000?

Mr. DASKAM. Yes, sir.

Mr. CANNON. Now, that covers the loss of recoinage?

Mr. DASKAM. Yes, sir.

Mr. CANNON. Now, in regard to the next item of recoinage, reissue, and transportation of minor coins?

Mr. DASKAM. One, you know, is silver and the other is copper, it is not the same thing at all.

Mr. CANNON. You authorize in the second item as to the copper, "to transfer to the United States mint at Philadelphia, for cleaning and reissue any minor coins now in or which may be hereafter redeemed at subtreasury offices?"

Mr. DASKAM. Yes, sir.

Mr. CANNON. Why have you not got the authority already? Is it necessary to legislate to give you that authority now to transfer and clean and reissue it?

Mr. DASKAM. Yes, sir; because there is an actual cost of transportation, and the Government has to do the transportation.

Mr. CANNON. But I am asking to see whether it was necessary to put in that language, "the Secretary of the Treasury is authorized to transfer to the United States mint at Philadelphia," etc.

Mr. HENDERSON. Is not the simple appropriation enough, is Mr. Cannon's point?

Mr. DASKAM. Yes, sir; this is explanatory.

Mr. CANNON. Then what is the use of explaining, and take up space in the statute?

Mr. DASKAM. Everything transported we would pay, but it is for the transportation of coins after they are issued to individuals all over the United States which we do not think ought to be paid from the contingent expenses—this cost of distribution; in other words, we have already paid under authority of law, and the law does not authorize us to coin it up again and then pay the transportation.

Mr. CANNON. Is that true of copper coin—you pay the cost of transportation?

Mr. DASKAM. For new coin the cost of transportation is paid from the profit on the coinage, and these coins were coined perhaps ten years ago and the profits turned into the Treasury, and when it goes to the mint we have not anything to pay the cost of transportation.

Mr. CANNON. Then, after all, this verbiage which you put in here to explain does not explain. It appears you have that authority already.

Mr. DASKAM. That refers between subtreasury offices, but not to the mint, because there is no use to go there. When we transfer from one office to another it is supposed the last office that gets them has need of them in their current use.

Mr. CANNON. Then there is no authority in law to transfer the minor coins from the subtreasury to the mint?

Mr. DASKAM. Well, the mint would not take them; it does not want to become a receiving office.

Mr. CANNON. They clean and reissue now. This is to be sent from the subtreasury to the mint for cleaning and reissuing. Now, you are authorized to do that and then you come on and give other reasons why it is necessary and say this is necessary by way of explanation. Now, I am asking you if you have not the authority to transfer from the subtreasury to the mint these minor coins for cleaning and reissuing?

Mr. DASKAM. I should say not, if it involved any expense, because the mint says they can not pay it and we can not send it.

Mr. CANNON. That is what I want to get at. This appropriation, I suppose, will make the transfer, but why the phrase if you are already authorized?

Mr. DASKAM. There is no expense from this appropriation in the transfer from the subtreasury to the mint; it is after the mint has recleaned them or recoined them, and then they go to individuals.

Mr. SAYERS. If I understand, there is no question about the appropriation in this matter; it is simply as to why this new legislation?

Mr. DASKAM. It is not new. It is the same wording that has been in every appropriation bill for years, but for several years we have not spent a cent, because the question of recoining these old coins—

Mr. CANNON. Can not you put that with less verbiage?

Mr. DASKAM. That can be all wiped out if you prefer it, because it is understood.

Mr. CANNON. Suppose you make a draft and send it to the clerk.

Mr. DASKAM. That is all that goes in; the title.

Mr. CANNON. That is all that is necessary to go into the law, "Recoinage, reissue, and transportation of minor coins, \$3,500."

Mr. DASKAM. Well, put it that way. It was separated before, the recoinage part; they divided it.

Mr. HENDERSON. Should you add to that, "from the subtreasuries to mint at Philadelphia?"

Mr. CANNON. That is what I want to get at, as we are in the habit of lumbering up our statutes with a great deal of superfluous verbiage.

The CHAIRMAN. It is not new legislation. It has been so since 1887.

Mr. LIVINGSTON. I do not think you have developed the fact he has this authority to clean and reissue it.

Mr. CANNON. He says so; it has been heretofore given.

Mr. HENDERSON. Now, one question on the first paragraph. You send silver by registered mail. Is that where you can not use the express?

Mr. DASKAM. Yes, sir; many prefer it, where it goes by stage and not by any established railway.

RECOINAGE OF GOLD COIN.

The CHAIRMAN. The next item is "the recoinage of gold coin."

Mr. DASKAM. There was in 1894 an appropriation of \$20,000, and it was thought to be a continuing appropriation, but the Comptroller decided it was not, and consequently we could not use up what we had left, and now we want authority to use it.

The CHAIRMAN. Under the decision of the Comptroller, the money is there unexpended, and you have no authority to use it, and you want to make the balance of the former appropriation available?

CONTINGENT EXPENSES, INDEPENDENT TREASURY.

The CHAIRMAN. There is an item, "Contingent expenses, independent Treasury," \$50,000.

Mr. DASKAM. That is not all exhausted, but there is not money enough to last until June 30.

The CHAIRMAN. You have enough to run you until the 1st of March?

Mr. DASKAM. I will not undertake to say.

The CHAIRMAN. But you have enough until the general deficiency bill goes through?

Mr. DASKAM. I am afraid not.

The CHAIRMAN. But your service does not stop. You have power under the act?

Mr. DASKAM. Yes, sir; we have always so regarded contingent expenses, but we expended \$205,000 last year.

EXAMINATION OF SUBTREASURY OFFICES.

The CHAIRMAN. The next item is, "Salaries of special agents, independent Treasury." Is there any reason why that should be asked between now and Christmas?

Mr. DASKAM. Yes, sir; we would like to have it immediately available.

The CHAIRMAN. Why?

Mr. DASKAM. In the last offices examined we fell short on expenses \$395.25. We have two offices yet to transfer and possibly may want to examine one other office, so we estimate we want \$2,500.

Mr. HENDERSON. How much did you ask for?

Mr. DASKAM. We asked for \$3,000 and then \$2,500 more after the appropriation bill had gotten into the Senate. Mr. Cockrell put it in the bill, but it was stricken out in the conference. We need to incur these expenses whenever there is a change in the subtreasurer's office and also for examination from time to time. There are two offices yet to be examined; one is due this month sometime.

The CHAIRMAN. What is the cost of examination?

Mr. DASKAM. Just the actual expenses of the party who goes, and it just depends upon the distance. San Francisco has used up the appropriation.

The CHAIRMAN. Under the law as it is now—

Mr. DASKAM. It is called a salary, but as a matter of fact there are no salaries paid from it, just the actual expenses of the experts of the Treasury who are detailed by the Secretary to go to the office.

The CHAIRMAN. What you want is for actual expenses and not for compensation as put in?

Mr. DASKAM. No, that has not been changed; there is no salary.

The CHAIRMAN. You are mistaken; it has been changed.

Mr. DASKAM. The title of the appropriation reads just the same; I guess it has been asked for a number of years, "Salaries of special agents independent Treasury," and then it goes on to state—years ago we did have a special agent paid a salary.

The CHAIRMAN. The language of the current appropriations is, "For actual expenses of special agents detailed to examine the books, etc." Why do you want that language changed to read, "Compensation of special agents to examine the books, etc."?

Mr. DASKAM. No, sir; we do not.

The CHAIRMAN. You want the law as it is now?

Mr. DASKAM. Yes, sir; I did not know it was changed at all.

The CHAIRMAN. The present law is, "For actual expenses of special agents detailed to examine the books, etc." Now you leave out the word "detailed" in the language sent down from the Treasury Department and change the phrase "actual expenses" to the word "compensation."

Mr. DASKAM. In making it up he has probably taken the wrong print. It should be the same language exactly.

The CHAIRMAN. What you want is \$2,500 for the purpose of paying the expenses of agents detailed to examine the two unexamined offices?

Mr. DASKAM. Yes, sir; and to pay \$395.25 which we actually owe for now. When we sent them to San Francisco we did not hold out.

Mr. HENDERSON. What do you mean by unexamined offices?

Mr. DASKAM. The assistant treasurers are appointed to serve four years. When the time is out and a new one is appointed it is the practice of the Department to make an examination of the books and help the new man.

Mr. HENDERSON. That is what I understood. I understood you to say no, that it was because there was a change in the office?

Mr. DASKAM. No, sir; that is the time we always make the examination and transfer the same time, but during the four years it is simply an examination.

Mr. HENDERSON. Where are these two offices of which you spoke?

Mr. DASKAM. Boston and St. Louis. That \$2,500 we want right away, because we want to make that examination and pay the money.

Mr. HENDERSON. This is not for salaries, it is for railroad expenses and hotel bills?

Mr. DASKAM. It is for actual and necessary expenses and not a cent of salary.

Mr. HENDERSON. How long do they stay there; how long does it take the men to do this?

Mr. DASKAM. Since we have got the standard silver dollars it takes ten days or twelve days to make an examination. Sometimes four people go.

Mr. HENDERSON. Four agents?

Mr. DASKAM. Yes, sir. The silver is very bulky, and it takes a good deal to handle it. Some of the officers have from 20,000,000 to 30,000,000 standard silver dollars, and it is a long job to handle it.

The CHAIRMAN. Is there any other item?

Mr. DASKAM. That makes six, if you asked them all. [Examining paper.] That is all.

The CHAIRMAN. The others do not seem to be urgent.

INTERIOR DEPARTMENT.

ELEVENTH CENSUS.

STATEMENT OF MR. CARROLL D. WRIGHT, ACTING SUPERINTENDENT OF ELEVENTH CENSUS.

The CHAIRMAN. Colonel Wright, the Secretary of the Treasury sends down two items for your Census Bureau?

Mr. WRIGHT. Yes, sir.

The CHAIRMAN. One is for salaries, rents, and necessary expenses for continuing the work of compiling the results of the Eleventh Census, \$100,000, and the other is for printing and engraving and binding the final reports of the Eleventh Census, \$175,000, making \$275,000. Will you do the committee the favor, please, to state the necessity for this?

Mr. WRIGHT. Since this estimate was made, Mr. Chairman, the Department of the Interior, and especially the Census Office, was struck with a small stoppage which cost the Census Office probably \$20,000 in labor. I want to ask the committee to make that \$100,000 \$125,000, which makes just an even \$300,000 in all. Now, I have sent a letter to Governor Sayers which I think covers the whole case, and it is very short, and I can compress what I have to say in reading it to the committee. After referring to these items, which I have asked you to make in the aggregate \$300,000, I say:

"I am confident that the amounts called for in the foregoing items are sufficient for the completion of the Eleventh Census in all its parts. There may be a necessity for a small appropriation for printing and binding at the close, but I do not anticipate it. The amount called for for clerical services is somewhat larger than the amount estimated, because of the delays in this office on account of smallpox, but I think with the \$125,000 all the clerical work of the census can be finished, and that no further appropriations will be required. This amount covers not only all the work essential prior to March 4, 1895, when the Census Office is to be abolished by law, but the maintenance of a small census division, should such be deemed wise, in the Department of the Interior, for the purpose of carrying on revision and proof reading of volumes not issued at that time.

"The condition of the work is very satisfactory. The final results of the Eleventh Census will be comprehended in twenty-five quarto volumes, containing more than 22,000 pages; 3 volumes of a compendium; an abstract, and a statistical atlas. Of this vast amount of printing there have been published:

"Three final volumes.

"There are twelve final volumes out of the hands of the Census Office entirely and about ready to be published.

"The copy for seven additional final volumes will be completed and mostly in the hands of the printer by December 15, making twenty-two volumes in all that are either published or out of the hands of the Census Office or copy completed, leaving only three volumes for which copy is to be finished. This copy, however, is in various stages of completion. The copy for the statistical atlas is three-fourths completed. Parts I and II of the compendium have been published, but the third can not be prepared until all the final volumes are ready, and there is the revised abstract to be prepared and published. This is a small matter and requires no particular expense.

"You will see by this statement that the condition of the work at the Census Office is very satisfactory indeed, and as far advanced as could reasonably be expected. In addition to the final volumes, as stated above, the Census Office has published nearly 7,000 pages of bulletins and monographs.

"Only a small force of clerks and employees will be necessary after the 4th of March, 1895, when the Census Office can be closed, as stated, and as provided by law. The amounts called for in the items given, as I have already said, cover the whole."

There is one point I wish to call to your attention, Mr. Chairman. If you have the report of the Honorable Secretary of the Interior before you, you will find he recommends to Congress the consideration of the propriety of preserving the schedules and archives of the Census Office, and if you—

Mr. SAYERS. We can come to that in the general deficiency. That can come up in the general deficiency.

Mr. WRIGHT. That can come up in the general deficiency as well as here. Now, do you wish anything said in regard to closing the office? Do you want to put anything into this bill here or in the general deficiency?

The CHAIRMAN. We think it is better to put it upon another bill.

Mr. SAYERS. Do you say if we give you this appropriation of \$300,000 that that will be sufficient to complete the census, with the exception of an additional small sum?

Mr. WRIGHT. It may require for printing and binding—

Mr. SAYERS. How much?

Mr. WRIGHT. Of course I do not regulate the Printing Office, and my impression is with what is on hand and with this amount you will cover the whole \$25,000. There might, perhaps, be \$25,000 or \$30,000 wanted, because Congress might be likely to increase the edition or some contingency arise which I can not foresee.

Mr. SAYERS. But you will not want any more money for the payment of any salaries or any expenses outside of printing?

Mr. WRIGHT. No, sir; barring some accident I can not foresee.

Mr. SAYERS. The reason I desire this information is just simply this, I have made so many promises to the House that every appropriation would be the last except printing and binding, that I wanted to give the assurance with your backing this time.

Mr. WRIGHT. I believe I have never made any such assurances.

Mr. CANNON. There is to come in the general deficiency bill a large appropriation for printing.

Mr. WRIGHT. This is the same thing.

Mr. CANNON. Then we print an exceedingly limited number of copies?

Mr. WRIGHT. We have got about \$125,000 or \$150,000 more on hand.

Mr. CANNON. Are there to be no further appropriations for printing?

Mr. WRIGHT. I have given this estimate on the basis of the Public Printer, and he said \$150,000, and I made it \$175,000 because it did not include anything for engraving. I forwarded the Public Printer's letter on which I based this estimate of \$175,000.

DEPARTMENT OF THE INTERIOR, CENSUS OFFICE,
Washington, October 17, 1894.

SIR: I have the honor to recommend that Congress be asked to make appropriations, by the first urgent deficiency bill that may be reported after the assembling of Congress in December, as follows:

For salaries, rents, and necessary expenses for continuing the work of compiling the results of the Eleventh Census, to continue available until exhausted, \$125,000.

For printing, engraving, and binding the final reports of the Eleventh Census, to continue available until exhausted, \$175,000.

Under the first item, it is my opinion that all the work of the census, not only the completion of whatever copy may be incomplete at the time of the appropriation, but all the proof reading and revision necessary to bringing out the final volumes of the census and the preparation of material for preservation can be accomplished, so that no further appropriation need be required on account of the completion of the Eleventh Census. A thorough consideration of all the circumstances and conditions now existing leads to this opinion. The second item is based upon a statement of the Public Printer, copy of which is herewith inclosed. I think the amount named above, \$175,000, will pay for all the printing, engraving, and binding that may be essential for the balance of the reports of the Eleventh Census. There may be a margin over or over this, finally, but I think the sum is adequate to the work.

I am, respectfully,

CARROLL D. WRIGHT,
Commissioner of Labor, in Charge.

The SECRETARY OF THE INTERIOR.

OFFICE OF THE PUBLIC PRINTER,
Washington, D. C., October 11, 1894.

SIR: In reply to your favor of the 10th instant, I have to say that the balance to the credit of the appropriation for printing the reports of the Eleventh Census, October 1, 1894, was \$120,294.47.

The estimated cost of printing and binding 10,000 copies each of 10,000 pages of new matter (8,000 pages of rule and figure and 2,000 plain matter), to be bound in 10 volumes, is \$224,808. This estimate includes nothing for illustrations.

Respectfully,

TH. E. BENEDICT,
Public Printer.

Hon. CARROLL D. WRIGHT,
Superintendent of Census, Washington, D. C.

Mr. HENDERSON. I did not understand Mr. Wright's first statement about the loss of \$20,000?

Mr. WRIGHT. We had to close the Census Office several times for the purposes of fumigation. Our people were vaccinated and everybody exposed was given twelve days' leave without expense, and a large number of people turned out to have been exposed.

Mr. HENDERSON. So you were keeping up their salaries without their doing any work?

Mr. WRIGHT. We had to do that, as lots of people were exposed who had never heard of smallpox. This question of binding the archives you can take up at another time, and I want to be heard in that case, as it is important. Of course, if you are to bind the archives as they have been in the past you will have to furnish the money.

Mr. HENDERSON. That is a question we can take up separately.

Mr. WRIGHT. That has nothing to do with the completion of the census.

Mr. HENDERSON. That may come under Governor Sayer's sundry civil bill.

Mr. WRIGHT. It is a question whether the thing ought to be done or not. It is a matter of \$50,000.

PENSION OFFICE.

STATEMENT OF WILLIAM LOCHREN, COMMISSIONER OF PENSIONS.

The CHAIRMAN. This bill asks for \$250,000 for the item stated on page 6, "Investigation of pension cases, Pension Office," which is exactly the same amount as was given in the regular appropriation bill?

Commissioner LOCHREN. Yes, sir.

The CHAIRMAN. Then you ask for a deficiency equal to the amount given for the entire year?

Mr. LOCHREN. Yes, sir.

The CHAIRMAN. Will you do us the favor to explain that to the committee?

Commissioner LOCHREN. The amount asked for in the estimate of last year was \$500,000. The bill as it passed the House carried \$200,000 and it was raised in the Senate \$50,000. It was mentioned when the matter was discussed in the committee before if that amount was granted probably a deficiency would occur and it would be granted. The amount expended from the 1st of July until the 1st of November would average a little over \$37,000 per month, or, in the aggregate, \$149,544.42, which would leave unexpended on the 1st of November \$100,455.58, at which rate of expenditure the appropriation would be exhausted sometime about the 20th of January, showing that there will either have to be a further appropriation or work will have to stop soon, and that will of course necessitate the calling in the examiners, many of whom are in distant parts of the country.

Mr. SAYERS. On the basis of your expenditures during the present fiscal year how much would you actually require for the year?

Commissioner LOCHREN. We ought to have \$500,000.

Mr. SAYERS. That will be something more than you have expended, taking your basis.

Commissioner LOCHREN. We really ought to increase the force. We now have in the hands of the special examination division something over 20,000 cases and unless there is force enough to get along with that work the adjudication of those cases is delayed necessarily and the work will have to be done sometime in the near future, and the sooner it is done the better for the Government and the better for the people.

Mr. HENDERSON. What are those 20,000 cases that you have on hand?

Commissioner LOCHREN. Well, they are mainly cases where the party has failed

to furnish sufficient evidence for the allowance of the case and cases where the evidence furnished leads us to believe there may be evidence in existence which would warrant the allowance of the case. This is one class. Then there is another class where the evidence is sufficient and such as to raise a suspicion or presumption that the evidence is fraudulent, and they are sent out for examination to ascertain the facts in the case. The most are of the first class.

Mr. HENDERSON. What proportion of the 20,000 are of the first class?

Mr. BLAZER (of the special-examination division). There are only about 20 per cent of the last character of which you speak, and we have about 80 per cent of the first class. They are mostly of that class.

Mr. HENDERSON. Take the 20 per cent fraudulent cases. Are those cases where the evidence on file puts you upon inquiry or where some special report has been made, or some information has come in?

Commissioner LOCHREN. They are of both classes, but mainly of the first, where the character of the evidence on file is such as to raise a suspicion on the part of the examiner who examines the case.

Mr. HENDERSON. What per cent of the 20,000 are claims allowed where they are drawing pensions now?

Commissioner LOCHREN. I can not tell. Can you, Mr. Blazer?

Mr. HENDERSON. You can not tell what proportion of the 20 per cent are cases where they are drawing pensions?

Mr. BLAZER. No; I can not.

Mr. HENDERSON. Can not you approximate it?

Mr. BLAZER. I know a large percentage of the claims we have are original claims.

Mr. HENDERSON. That have not yet been allowed?

Mr. BLAZER. Yes, sir; we had some a year ago—quite a number of cases; those in Norfolk and New Mexico.

Commissioner LOCHREN. And some at Buffalo.

Mr. HENDERSON. Now, there are about 4,000 of those 20,000 that are tainted with fraud on the face or because of reports; can you tell what percentage of those 4,000 are claims where they are drawing pensions now; are most of them cases where they are drawing pensions now?

Mr. BLAZER. I do not think so.

Mr. HENDERSON. Can you give us any idea as to what percentage of them?

Mr. BLAZER. It would be simply a guess to make it. I have no information on which I can base an estimate.

Mr. HENDERSON. Have you not some idea from your work in the office as to whether they belong to that class or the class where they simply ask an allowance but have not yet been allowed?

Mr. BLAZER. The criminal cases; I should say probably one-fourth may be certificate cases, that is, admitted cases.

Mr. HENDERSON. About a thousand, or about that. You are merely giving an approximation?

Mr. BLAZER. Yes, sir.

Mr. HENDERSON. I understand. You think you ought to have \$500,000 for the current year for this business?

Commissioner LOCHREN. Yes, sir.

Mr. HENDERSON. You have received how much?

Commissioner LOCHREN. Two hundred and fifty thousand dollars.

Mr. HENDERSON. What salaries do these men get?

Commissioner LOCHREN. They vary.

Mr. HENDERSON. It depends upon what they are getting in the office; they are detailed, the most of them, are they?

Commissioner LOCHREN. There are quite a number detailed; a great many hold the rank of special examiners, who get \$1,300.

Mr. HENDERSON. Men examined under the civil service as such; how many?

Mr. BLAZER. One hundred and fifty, under the law.

Mr. HENDERSON. Up to the limit of the law? And those men are getting how much?

Commissioner LOCHREN. Thirteen hundred dollars.

Mr. HENDERSON. With per diem and expenses?

Commissioner LOCHREN. That covers the expenses, except traveling expenses.

Mr. HENDERSON. How many of the other class are detailed?

Commissioner LOCHREN. There must be 112. We have 262 out now, I think. They vary from \$900 to \$1,600. I do not remember whether there are any out at \$1,600, but there are a few out at that.

Mr. HENDERSON. Have you printed instructions for these under which they work?

Commissioner LOCHREN. Yes, sir.

Mr. HENDERSON. Are they in your report?

Commissioner LOCHREN. No, sir; I do not think they are, but I can furnish you a copy.

Mr. HENDERSON. I would be glad if you would send copies of instructions to these examiners in the field to the chairman of this subcommittee.

Mr. BLAZER. I will tell you. They are the same instructions which have been in existence since 1886, with a supplementary book which was published about four or five years ago. There has been no change in them since that.

Mr. LIVINGSTON. From which of these examiners, detailed or special examiners under a salary of \$1,300, do you receive the best results?

Commissioner LOCHREN. Oh, I do not know from one class we receive any better than the other. Some individuals, of course, are more efficient than others.

Mr. LIVINGSTON. I understand that; but, running through the two classes, do you get more satisfactory work from detailed examiners than the special examiners?

Commissioner LOCHREN. Some of them.

Mr. LIVINGSTON. But as a rule?

Commissioner LOCHREN. No, sir; I do not know that I can say it is a rule. It is no special difference, I think, as a class. We pick out the best men in each class.

Mr. LIVINGSTON. There is a difference in the average cost of the two?

Commissioner LOCHREN. I should think about the same.

Mr. LIVINGSTON. About the same?

Commissioner LOCHREN. Yes; about the same. We do not, as a general rule, detail men at salaries varying very much. If they have a large salary in the Bureau and desire to be detailed, and we believe them to be competent, we would insist on the reduction of the salary.

Mr. LIVINGSTON. Bring it down to \$1,300?

Commissioner LOCHREN. Well, somewhere in that neighborhood. If they are very efficient men and men of experience, sometimes we allow them to stand a little higher, at \$1,400 or \$1,600.

Mr. HENDERSON. Do these agents receive any instructions other than the printed ones?

Commissioner LOCHREN. Not unless it has reference to a special case.

Mr. HENDERSON. Where you write to them about it?

Commissioner LOCHREN. They may receive instructions to attend to a special case, leave their business at one place and go to the other place, if we get information they have not got.

Mr. HENDERSON. Do they take up cases in the order in which they are sent to them by the office?

Commissioner LOCHREN. I think so, unless there is something to make it more convenient to take up one case than another.

Mr. HENDERSON. That is your general rule?

Commissioner LOCHREN. Oh, yes. If an examiner should be in a place some distance from headquarters and there are witnesses in any case that are needed in another case we naturally expect him, when he has made the expenses of travel, to examine all the witnesses at that place in the other case or cases.

The CHAIRMAN. Have you any other statement you would like to add?

Commissioner LOCHREN. No, sir; I do not think I have.

Mr. CANNON. I turn to page 45 of your report to Table No. 7, and I find there is a statement there of the number and amount of first payments on all classes of certificates for the fiscal year 1894, and I find there the original and first payments on 39,000 cases, original, increase, and additional, reissue, restoration, and renewal, amounted to \$11,917,000 in round numbers. Now, of that I find there is about \$6,000,000 under the general law. On page 56 I find these entries: "Total number of prima facie claims rejected after special examination during the fiscal year ending June 30, 1894, 3,434. Total amount represented by first payment on claims rejected after special examination during the fiscal year ending June 30, 1894, \$3,329,875.74." Under what law were these 3,434 claims made?

Commissioner LOCHREN. I am not able to answer, but I presume under all pension laws. I do not suppose it refers to claims under any particular law. It may have been the act of June 27, 1890, and under the old law.

Mr. CANNON. Is it not true, substantially, all of them, and I have no knowledge about it, or a large amount of them were under the old law?

Commissioner LOCHREN. I should think not; but it may be.

Mr. BLAZER. A great majority of them were under the old law and were claims which in a great many instances had, a large percentage, carried arrears and had been pending a long while.

Mr. CANNON. Were not, substantially, all of them under the old law?

Mr. BLAZER. A large percentage.

Mr. CANNON. What, 99 per cent?

Mr. BLAZER. Probably not as large as that.

Mr. CANNON. Is it practical for you to ascertain how many were under the old law?

Mr. BLAZER. I can not say that, but I can tell you exactly the number from the 1st day of July up to the present time.

Mr. CANNON. But this last fiscal year, you have no data from which you can tell?

Mr. BLAZER. No; I did not keep the record in that shape last year.

Mr. CANNON. Yet it seems to have been so kept; you can tell the other?

Mr. BLAZER. It is just a general record; not kept by classification of the laws.

Mr. CANNON. What do you mean now by "total number of prima-facie claims rejected after special examination during the fiscal year ending June 30, 1894?" What do you mean by prima-facie claims?

Commissioner LOCHREN. I did not make up this table, and have not examined it particularly. I suppose, from the language, it referred to claims which probably would have been allowed if there had not been something suspicious about the claims which caused them to be specially examined, and that the result of the special examination was to show that the parties were not entitled to a pension.

Mr. CANNON. You say "probably would have been allowed."

Commissioner LOCHREN. Well, I have not made a special examination of this matter.

Mr. CANNON. Would you mean then to say there were 3,434 claims that had never been allowed, which were examined by these special agents of the special examination division, and after examination were not allowed?

Commissioner LOCHREN. Yes, sir; I should think that was right.

Mr. CANNON. And you claim in the next item that there was a saving of \$3,329,000, that these special agent's divisions ought to be credited with because these 3,434 claims were not allowed?

Commissioner LOCHREN. The claim is that there was a saving of that amount.

Mr. CANNON. Now, how many claims were rejected the last fiscal year in round numbers altogether by the office?

Commissioner LOCHREN. There is a table here that shows it.

Mr. CANNON. I suspect there is, but I thought that one of the clerks here or yourself could turn to it quicker than I could. Some seventy odd thousand, I think.

Commissioner LOCHREN. I think it is more than that. It is 132,873.

Mr. HENDERSON. What is the table?

Commissioner LOCHREN. It is in my report, on the first page, second sentence. I got it from some of the tables.

Mr. CANNON. There were 132,000 rejected claims?

Commissioner LOCHREN. Nearly 133,000.

Mr. CANNON. Have you stated anywhere in your report what was saved to the Government and should be credited to the office as saved to the Government on account of those 130,000, in round numbers, rejected claims?

Commissioner LOCHREN. No, sir; I made no estimate.

Mr. CANNON. Then why is it made prominent on page 56 of this report in regard to the special-examination division, for which you ask an additional appropriation of \$250,000, that in 3,434 claims that never were allowed, and which have been examined and rejected, that there should be a credit of \$3,329,000, and you do not claim any credit for the rejection of the other 130,000 claims?

Commissioner LOCHREN. That has always been done in reference to the special-examination division. If you will observe the abstracts which I have made from previous Commissioners' reports, on pages 8, 9, and 10 in my report in relation to the effect of special examinations, you will see the same information is given. Why it commenced, I cannot say, but in these cases, upon the evidence filed, if the evidence was to be accepted as trustworthy and creditable and the case adjudicated upon it, it would be allowed, and the result of the special examination is to show that the party was not entitled and this testimony is false and should not be believed. Then the practice has been, especially if the case would ordinarily carry considerable first payment, to have the amount of first payments it carried estimated by the board of review, the special-examination division keeping tally of that and putting it in the report.

Mr. CANNON. I see that; but the balance of the office did not keep any tally of the 130,000 other claims rejected.

Commissioner LOCHREN. No, sir. I believe the object is to ascertain whether, as a matter of expense to the Government, the special-examination division was drawing upon the Treasury or was saving money.

Mr. CANNON. Is not this practically the object, Mr. Commissioner, not quarreling with you at all about it, to make the statement as to this special-examination division, for which you come now and ask an additional appropriation of \$250,000, showing this alleged saving so that a casual reader, a Member of Congress or otherwise, might be impressed by the apparent merit or the great vigilance of that Bureau and give additional appropriations when, in fact, the merit does not exist? Is not that the fact, putting it that way?

Commissioner LOCHREN. Well, it is hardly a fair statement, for the idea is not to give the casual but the careful reader an opportunity to see that the fact of spending money for special examination is to save money to the Government from being

paid out to persons who have no right to it, and these reports have, I think, always shown that the amount saved in that way to the Government from going to the pockets of persons who have no right to it had vastly exceeded the cost of the service from which that result followed.

Mr. CANNON. Mr. Commissioner, that is only 3,434 cases.

Commissioner LOCHREN. But there are \$3,000,000 of money.

Mr. CANNON. Whereas there are 130,000 more rejected cases of which there is no reference made at all of the amounts saved upon them?

Commissioner LOCHREN. No.

Mr. LIVINGSTON. Will you let me for my own information ask a question right there?

Mr. CANNON. Certainly.

Mr. LIVINGSTON. Is it not a fact, Judge, these 3,434 cases were allowed at one time and paid?

Commissioner LOCHREN. No, sir.

Mr. LIVINGSTON. Then what right have they in here at all?

Commissioner LOCHREN. Well, it is to show—

Mr. LIVINGSTON. There cannot be a saving unless they have been allowed?

Commissioner LOCHREN. Yes; if they had been allowed and paid there would not have been any saving because you would not get anything back.

Mr. HENDERSON. In this connection let me ask a question. Why would it not be proper to figure up the estimated life of these claims and aggregate what they all would have received if the claims had been allowed?

Commissioner LOCHREN. I see some of the Commissioners who precede me thought that way, as you will see from the excerpts from my report.

Mr. SAYERS. What Commissioner?

Commissioner LOCHREN. I have quoted from Commissioner Barrett in 1867 down to Commissioner Bentley in 1879. Commissioner Atkinson in his report for 1875 says:

"During the fiscal year, 1,530 claims were investigated by the special agents of this office. Of those cases in which pensions had been paid, 309 were found to be fraudulent. The names of these pensioners were dropped from the rolls, resulting in a saving of \$2,605 per month, or \$31,260 annually. Estimating the average duration of a pension at eight years, but for these investigations the payments in those cases would have amounted in that time to \$250,080. Through the action of the agents in this service during the year, \$16,398.70 of pension money, which had been unlawfully obtained, was refunded to the Government. The average amount of accrued pension paid by the Government in each fraudulent claim is estimated to be \$577.29. During the year the agents of this office recommended the rejection of 243 pending claims (supporting the recommendation by sworn testimony) which without such investigation would probably have been allowed. Assuming that adverse action was taken in 80 per cent of these cases, the saving therefrom would be \$112,235.17."

Some of the Commissioners have followed that very idea you have suggested.

Mr. HENDERSON. That is where claims were allowed. Have you anything in your report to show the claims allowed through the efforts of special examiners in the field to men who were not able to get up the testimony through ignorance, or from the fact of the testimony being too far removed? Have you any estimates to show what you accomplished for the good of those old fellows?

Commissioner LOCHREN. I know there are a great many of those, but I do not know that that has been tabulated.

Mr. HENDERSON. I think there is no attempt to do so.

Mr. BLAZER. There were 15,325 cases disposed of during the fiscal year.

Mr. CANNON. Where do you get that?

Mr. BLAZER. From the item on page 56.

Mr. HENDERSON. What do you mean by completed?

Mr. BLAZER. Where the investigation is completed and cases forwarded for final action.

Mr. HENDERSON. Of course the final action does not appear from that?

Mr. BLAZER. No, sir.

Mr. HENDERSON. What I wish to get at is, how many claims have been allowed and pensions granted to men by the work of the special examiners; how much money has come out of the Treasury by their assistance being rendered, and under what laws, and the amounts under those laws, respectively.

Commissioner LOCHREN. I have not examined this table, but there are 15,325 allowed and 3,434 rejected, which would indicate somewhere in the neighborhood of 12,000.

Mr. HENDERSON. But that 3,434 refers to cases tainted with fraud?

Commissioner LOCHREN. Not necessarily frauds; you are mistaken.

Mr. HENDERSON. That was your statement made in answer to Mr. Cannon's question. Now, as I understand you, these examiners, as I understand the law, are not confined in their work to cases which are prima facie fraudulent?

Commissioner LOCHREN. No.

Mr. HENDERSON. The original purpose of the law creating this service was more to help the men who were helpless through ignorance?

Commissioner LOCHREN. I think that it is.

Mr. HENDERSON. That was in the minds of the legislators?

Commissioner LOCHREN. Undoubtedly.

Mr. HENDERSON. Now, you have given here, through Mr. Cannon's inquiries, an idea of the saving to the Government, and I would like some idea of what these examiners have done in saving to the soldiers.

Commissioner LOCHREN. We have reported 15,325 cases during the year.

Mr. HENDERSON. Those are completed and non constat. There may be a report adverse to the payment, but where have you anything to show a favorable report resulting to the soldier on the claim?

Commissioner LOCHREN. There is nothing here except the idea of rejected claims, which would indicate that the balance were not rejected claims.

Mr. HENDERSON. But you stated these were cases which were prima facie fraudulent?

Commissioner LOCHREN. They were cases which, before they went to special examination—

Mr. HENDERSON. Your language was something like this: "Probably allowed, but suspicious."

Commissioner LOCHREN. Yes, sir.

Mr. HENDERSON. There seems to be nothing in your report to throw light upon that subject. Well, is there a necessity for this large increase in this special examination service?

Commissioner LOCHREN. Yes; because we want to get through with upward of 20,000 cases sent to the special examination division, and not to keep them undecided any longer than necessary.

Mr. HENDERSON. Can you tell on what proportion of these your examiners are at work?

Commissioner LOCHREN. They are at work on all we can handle.

Mr. HENDERSON. It is pretty hard to determine?

Commissioner LOCHREN. We keep them working as rapidly as possible.

Mr. CANNON. Will you have the kindness to have an examination made and furnish the committee with a statement as to the 3,434 claims referred to in Table 17; first, as to what laws these claims were made under; second—

Commissioner LOCHREN. I do not think we can do that, Mr. Cannon, because we have not kept any record of that. We can do it since the 1st of July, because we have it.

Mr. CANNON. Second, how many claims similar to the 3,434 claims referred to in Table 17 as prima facie claims were examined in the special-examiners' division and under what laws they fell, and how many of such claims were allowed and passed to certificates, and the aggregate amount thereof in dollars. Also, how many of the latter claims that were recommended for admission by the special-examiners division were rejected by the Pension Office?

Commissioner LOCHREN. Yes; I will do so.

Mr. CANNON. Now, I want to ask one other question. Considering the questions which have been asked you with the claim made by this special examiner division of the great saving of \$3,329,000, which seems to be fallacious, and further considering that there is now a deficiency appropriation of \$250,000 asked in addition to a like amount appropriated for this fiscal year, in your opinion, with the temptation to the division which makes statements of this kind to continue in their work and increase the same from the standpoint of employment or otherwise, do you believe that the interest of just claimants in the Pension Office and of a correct public policy justifies the making of this deficiency appropriation?

Commissioner LOCHREN. I do, undoubtedly. In the first place, the temptation of which you spoke is the only fallacy about the matter, for the reason the special examination division can not increase their work a case. They do not call for cases; the cases are sent to them by the adjudicating division or the board of review. They can not draw a case. When a case ought to be specially examined the special work has to be furnished to them. I do not see that there is any temptation at all. I think that the special examiners are as honest men as we have in the Bureau and as honest as men average anywhere.

Mr. CANNON. Well, but, Mr. Commissioner, is it not true that from all through the office many clerks are detailed to do special examination work?

Commissioner LOCHREN. Yes, sir.

Mr. CANNON. And when you consider that they necessarily touch elbows throughout the office, they look out for their interests individually and as a whole. In your judgment, does not that fact, coupled with this power, and almost independent of you as the executive of that office, tend to increase this work from the standpoint of employment of these men?

Commissioner LOCHREN. No, sir; the idea is entirely chimerical. They can not pos-

sibly affect it in the least, and the whole desire on the part of most, at any rate, and, as far as I know, of all the controlling powers in the Bureau, is to lessen the work of the special examination division. We have had cases which have been sent to them; we have had some of our best clerks look over and over again carefully to see whether they could not be disposed of without going to the special examination division. The fact that there has been such an increase of cases sent to the special examination division has been a matter that has given me concern, and I have tried in all possible ways to lessen the number and dispose of the cases, if possible, without sending them back.

Mr. CANNON. Is it not true that details for service in the special examination work in the field and for service as special examiners is greatly sought after in the Pension Office?

Commissioner LOCHREN. It is. A great many people prefer being out in the country, where they can travel and change, from being kept in the office day after day, as there is lots of monotony about it.

Mr. CANNON. Is this new: "That two special examiners or clerks detailed and acting as chief and assistant chief of the division of special examiners may be allowed from this appropriation, in addition to their salaries and in lieu of per diem and all expenses for subsistence, a sum sufficient to make their annual compensation \$2,000 and \$1,800, respectively?"

Commissioner LOCHREN. No, sir.

The CHAIRMAN. I think you will recollect this committee struck that out in a deficiency bill because we thought it had been the old law before. You and I and the committee agreed to strike that out in the urgent deficiency bill passed in the last Congress, but the legislative committee and the full committee restored it to the bill for this year. I agree with you that it had better go out.

Mr. CANNON. I think that was another matter.

The CHAIRMAN. No; this is the matter.

Mr. CANNON. Well, let me ask a question there. Now these clerks acting as chief and assistant chief to the special examination division are to have an amount sufficient from this appropriation to pay them \$2,000 and \$1,800, respectively?

Commissioner LOCHREN. That is, to make their salaries that.

Mr. CANNON. Now, here is another item: "And whenever it may be necessary for either of them to travel on official business outside of the District of Columbia, by special direction of the Commissioner, he shall receive the same allowance in lieu of subsistence, and for transportation, as is herein provided for special examiners and detailed clerks engaged in field service." Now, you still think that ought to go in?

Commissioner LOCHREN. Yes, sir; that is something that seldom occurs. I do not think it has occurred more than two or three times since I have been in the Pension Bureau.

Mr. CANNON. Has it occurred this fiscal year?

Commissioner LOCHREN. Yes, sir.

Mr. CANNON. To what extent?

Commissioner LOCHREN. I do not remember but one case.

Mr. CANNON. And that was for actual services?

Commissioner LOCHREN. Yes, sir; for actual services, simply going to Philadelphia.

Mr. CANNON. Made necessary for the good of the service?

Commissioner LOCHREN. I felt it so. I directed it myself.

Mr. CANNON. Now, I want to ask you where any assistant commissioner, or heads of divisions, may take leave of absence, is there any fund to pay traveling expenses?

Commissioner LOCHREN. I do not believe there is; I never inquired.

Mr. HENDERSON. I see from your report, page 56, of the cases received in the special examination division from July 1, 1893, until June 30, 1894, there were 21,437. Can you give us the number received for the preceding fiscal year? Have you got that with you?

Commissioner LOCHREN. Yes, sir; I think so; 18,478.

Mr. HENDERSON. Have you got it for the fiscal year 1892?

Commissioner LOCHREN. No, sir.

Mr. HENDERSON. Now, you have pending June 30, 1894, 20,663 cases. What were pending June 30, 1893?

Commissioner LOCHREN. 14,551.

Mr. HENDERSON. Now, another question. I see the number of creditability inquiries referred to the division from July 1, 1893, to June 30, 1894, were 16,183. To whom do you send these inquiries?

Commissioner LOCHREN. To the special examiners in the locality. These inquiries are only sent to examiners in large cities—in cities over 20,000. In country places we send these inquiries to the local postmaster, who usually is pretty well acquainted with everybody in his bailiwick, but in large cities the postmaster, of course, can not be supposed to know but very few people, and there we send them to the special examiners.

Mr. HENDERSON. In cities of 20,000 and upward you send them to the examiners, and under that you send them to the postmasters?

Commissioner LOCHREN. Yes, sir.

Mr. HENDERSON. Another question. I see the total number of complaints received in the division demanding investigations were 3,186. From whom do these complaints come?

Commissioner LOCHREN. Oh, all manner of people.

Mr. HENDERSON. Do not you find a good many of those complaints come from—

Mr. BLAZER. One of those came from Mr. Henderson himself.

Mr. HENDERSON. That is where a fellow professed to be a special examiner. What have you done with that chap? He went around and claimed to be a special examiner of the Pension Office and frightening the old soldiers.

Mr. BLAZER. I think he was found to be insane.

Mr. HENDERSON. That was not a complaint about a pensioner, but a complaint about a man who was trying to annoy and frighten pensioners. Now, I want to know something about the class of complaints and what the facts are. Are some from people who seem to have a spite against the pensioners?

Commissioner LOCHREN. If that is indicated in the complaint at all it goes into the wastebasket.

Mr. HENDERSON. What do you find the facts to be in reference to complaints?

Commissioner LOCHREN. Sometimes they are well founded and sometimes not.

Mr. HENDERSON. Are they often spite work?

Commissioner LOCHREN. I should presume so, and where it is indicated at all—

Mr. HENDERSON. Of course it would not appear on the face of the letter.

Commissioner LOCHREN. A great many do, and it goes into the wastebasket.

Mr. WALSH. Would it not be well to state the special examiner is instructed to advise himself if there is any spite work, and if so, to dismiss the case without investigation, so as to not annoy and harass the pensioner?

Mr. HENDERSON. I see there were 3,156 complaints made, and investigations made of complaints to the number of 1,151, or about one-third seems to have been examined so far?

Mr. BLAZER. Some were sent and reports filed; in other instances no reports were made, because the condition and character of the complaints were found by the special examiner on inquiry not to warrant it.

The CHAIRMAN. There is another item here of repairing the building, Interior Department, for a new copper roof for the Pension Office building.

Commissioner LOCHREN. There is \$2,500 asked for in addition to the \$28,560, and this is for the purpose of putting a copper roof on the building and a corrugated iron or steel ceiling in the large open space.

The CHAIRMAN. Is that necessary now? When do you expect to put that on?

Commissioner LOCHREN. That will go on as soon as it can be done. We could not get bids within the amount estimated by the Architect of the Capitol.

The CHAIRMAN. Has any part of the \$28,560 been expended?

Commissioner LOCHREN. No, sir; there is none expended.

Mr. CANNON. Will it be up to the 4th of March?

Commissioner LOCHREN. No; I think not.

The CHAIRMAN. So you have not commenced the work?

Commissioner LOCHREN. There is another reason for not commencing it, and that was, it was so late in the season it was feared the work could not be done and it would leave the building open.

The CHAIRMAN. You can not commence this winter?

Commissioner LOCHREN. I think not.

The CHAIRMAN. Then that will go over to the regular deficiency bill, which will be passed by the 1st of March.

Commissioner LOCHREN. There is another item in that same connection, for painting. That could be done right away, and perhaps it ought to be done.

The CHAIRMAN. That can go to the regular deficiency bill, can it not?

Commissioner LOCHREN. This is inside painting. The superintendent of the building is here, and suggests that it can be done better in the winter than in the summer. The \$5,000 was not sufficient.

Mr. LIVINGSTON. Did you use any part of it?

Commissioner LOCHREN. I do not know, but I think there is none of that used.

DEPARTMENT OF THE INTERIOR, BUREAU OF PENSIONS,
Washington, December 10, 1894.

Hon. W. C. P. BRECKINRIDGE,

Chairman Subcommittee on Appropriations, House of Representatives.

SIR: On the 7th instant, at a hearing before your committee upon the item of \$250,000, included in the estimates of deficiencies in appropriations required to meet the urgent need of the special examination division, Bureau of Pensions, for the cur-

rent fiscal year, the following interrogatory was propounded to me by Mr. Cannon, of Illinois:

"Will you have the kindness to have an examination made and furnish the committee with a statement as to the 3,434 claims referred to in Table 17; first, as to what law these claims were made under; second, how many claims similar to the 3,434 referred to in Table 17 as *prima facie* claims, other than those claims, were examined, and under what laws they fall, by the special examination division, and how many of such claims were allowed and passed to certificate, and the aggregate amount drawn in dollars? Also, how many of the latter claims that were recommended for admission by the special examination division were rejected by the Pension Office?"

In reply thereto, I have the honor to advise you that it is not practicable to furnish this information.

The records of the Bureau have not been kept in a manner to show the information desired, and it could not be furnished without drawing and examining each case passed upon by the special examination division during the past fiscal year.

Very respectfully,

WM. LOCHREN, *Commissioner*.

PENSION OFFICE BUILDING.

STATEMENT OF MR. JOSEPHUS DANIELS, CHIEF CLERK, INTERIOR DEPARTMENT.

Mr. DANIELS. In regard to this item of painting the Pension Office, and in regard to the Pension Office roof, there is this to be said in regard to its urgency. You made an appropriation in the last session of Congress and we advertised for bids. The lowest bid was for \$2,500 more than the money we had, and we decided not to enter upon the work at all until early spring. If you wait until March for the additional \$2,500 we will have to advertise a month and that will bring us until April before we receive bids, and it will be May or the 1st of June before we can enter upon a contract and have the work done. We would like to advertise in January, so that at the first opening of spring we can begin the work on the roof. It is not certain at all that we will need the additional amount, because several gentlemen who did not see the advertisement for building the roof have been here since—a new man was here from Connecticut last week—and it may be that the appropriation will cover it, but this will enable us to advertise again.

Mr. LIVINGSTON. Can not you advertise in January and we make the appropriation on the 4th of March, and then we will know all about it?

Mr. DANIELS. We can not make a contract, but we can advertise; and if you give us \$500—

Mr. LIVINGSTON. If we give you that \$500 you can do that re-advertising?

Mr. DANIELS. Yes, sir.

The CHAIRMAN. You can make the advertisement, and if it come within, all right; and if it goes a little over we can look into it?

Mr. DANIELS. Yes, sir.

The CHAIRMAN. That is all of this.

Mr. DANIELS. Yes, sir.

GEOLOGICAL SURVEY.

STATEMENT OF MR C. D. WALCOTT, DIRECTOR OF THE GEOLOGICAL SURVEY.

The CHAIRMAN. We seem to have given you \$2,000 for purchase of books, etc., and you now ask for a deficiency of a little over \$2,000 more?

Mr. WALCOTT. When I took charge of the Survey on the 1st of July I found \$1,341.75 bills which had been rendered by the Smithsonian Institution for the transmission of documents. They also informed me that there was \$700 for sending documents which were there which they could not send out without the assurance that they would be paid. Well, \$1,341.75 had already been sent over and above the appropriation of the previous year; I do not know the exact amount.

In regard to the appropriation of \$2,000 for the library and transmission of public documents, the purchase of books, as I understand, for the year 1893-94, come to \$1,700, leaving a balance of \$298.17 which was paid on the account of the Smithsonian, leaving a balance upon us for sending of \$1,341.75. The appropriation of \$2,000 each year is to cover all expenses for the purchase of books, also for sending of books. I asked Major Powell about it, and he said the appropriation was inadequate; that they had contracted for these books with foreign book dealers years

before, or during the year, and these bills were paid before the receipt of this bill from the Smithsonian. The total bill was \$1,639.92 for the years 1893-94, and they paid \$298.17, leaving \$1,345.75 still due on the sending. And in addition to that, there is \$700 for sending they had allowed to drop at this time, making a total of \$2,041.75.

The CHAIRMAN. What are the books?

Mr. WALCOTT. The annual reports of the Geological Survey, monographs, and bulletins which are sent to foreign exchanges throughout the world through the Smithsonian Institution.

The CHAIRMAN. Under the law?

Mr. WALCOTT. Under the law as it now stands.

The CHAIRMAN. In return for which we obtain what?

Mr. WALCOTT. Foreign publications of all kinds.

The CHAIRMAN. And it is a part of the scientific information given and received by this country?

Mr. WALCOTT. Their works we need in our library. I have had an estimate made of the value of the works in the library for another purpose. Our present library includes some 85,000 volumes, and with pamphlets and maps, making up over 100,000, the estimated value of which is \$150,000. These have been received through purchase, and also through exchanges in past years. I had it made up, because, in taking charge of the Survey, I wished to post myself with what we had in the way of equipment or plant. I will state here for information, I have here a bill of \$1,700 for publications sent out the present year; the sending is all gone, showing that the average sending of the Survey through the Smithsonian Institution for the past two years has been in the one case \$2,241.75, and for the present year thus far \$1,786.70, and the appropriation is practically exhausted. Our appropriation of \$2,000 for the library and the sending of books is wholly inadequate to cover the necessary expenses.

INCOME TAX, COLLECTION OF.

STATEMENT OF MR. J. S. MILLER, COMMISSIONER OF INTERNAL REVENUE.

The CHAIRMAN. Will you do us the favor to make your statement fully so as to explain to the committee the items under the head of internal revenue which cover salaries of your office, and for collectors and deputy collectors?

Mr. MILLER. The first item you will find there is an item of \$1,250 for a statistician. That office has always been in need of that kind of an officer on account of the enormous quantity of statistical matter we have to handle. We have been compelled heretofore to call upon various chiefs of divisions, which has not been satisfactory. With the income tax added it will be still more important to have a person in charge of the statistics of the office and to edit reports, etc.

The CHAIRMAN. Just go ahead with each item.

Mr. MILLER. The chief of division for which we have made an estimate here is the additional chief of division who will be required to take charge of the income tax.

The CHAIRMAN. And the salary—

Mr. MILLER. Is the lowest salary which is paid to a chief of division in the office. The clerks are also made necessary by reason of that legislation.

The CHAIRMAN. Under the law as it is now do these clerks come under the civil service?

Mr. MILLER. All of them.

Mr. HENDERSON. The messengers, too?

Mr. MILLER. Yes, sir; messengers have recently been put under civil service. The other item of \$211,800 is for the field force and office force of the collectors who will be required, according to our estimates, to do that work.

The CHAIRMAN. Do you think it will take as many as 303 additional deputy collectors?

Mr. MILLER. Yes, sir. They will not all be needed in the field, but in many districts we will be compelled to give these deputies—

The CHAIRMAN. How many internal-revenue districts are there?

Mr. MILLER. Sixty-three.

The CHAIRMAN. So this is almost five deputy collectors to a district?

Mr. MILLER. Yes, sir; but in many districts we will not make additional estimates at all, where the work is very light, but make a small additional traveling allowance, as we feel we can force the present deputies to do the work. In some of the larger districts there will be probably ten or fifteen persons required.

The CHAIRMAN. Well, you have gone over this carefully, and your judgment is this will require 303?

Mr. MILLER. Yes, sir; I think it is a very reasonable estimate. We have gone over every detail.

The CHAIRMAN. At what salaries, now, do you estimate the 303 deputy collectors are to be paid?

Mr. MILLER. We make our estimate on the same basis which is provided by the present law for deputies.

The CHAIRMAN. What is that?

Mr. MILLER. They run from \$900 to \$2,000. For three or four districts we have \$2,000 men. The average highest salary paid, though, is \$1,800. In the larger districts we will be required to get first-class talent and we will have to give an \$1,800 or \$2,000 salary.

Mr. HENDERSON. These deputies are going to perform the work of assessors and collectors both?

Mr. MILLER. Well, they practically do the work of assessment.

The CHAIRMAN. How much of this \$211,800 is for the items of stationery, printing, etc.?

Mr. MILLER. I do not have the exact figures with me, but my recollection is \$25,000 was the estimate for the stationery and printing. That is all that would be needed.

The CHAIRMAN. That would be \$422,000 minus \$50,000, which would be \$372,000 a year for the salaries?

Mr. MILLER. No; we estimate \$25,000 was for the printing for the full year, so half of \$25,000 would be taken from the \$211,000.

The CHAIRMAN. That would be in round numbers—

Mr. MILLER. Nearly \$200,000 exclusive of printing and stationery.

The CHAIRMAN. It would be \$397,000 a year for salaries?

Mr. MILLER. A trifle less. We base our estimate of travel upon the estimate of allowance made to the present deputies. Many of the deputy collectors now are entitled to travel allowance, and we make our estimate for these people upon the same basis precisely.

Mr. CANNON. They would be entitled to travel allowance?

Mr. MILLER. Yes.

The CHAIRMAN. The third item is, "Salaries and expenses of agents and subordinate officers of internal revenue."

Mr. MILLER. Those are 10 additional agents. They are really the supervisors. We have now, under the present appropriation act, 20 persons who supervise the collection of internal revenue; that practically has never been sufficient to do the work, and with the income tax added they will be totally unable to do the work.

The CHAIRMAN. That gives them \$3,500 a year?

Mr. MILLER. That pays the travel allowance also.

The CHAIRMAN. What is the ordinary travel allowance of a revenue agent? What is the salary?

Mr. MILLER. Seven dollars a day and \$3 a day in lieu of subsistence, and then all traveling expenses in addition to that.

The CHAIRMAN. Do you count Sundays in the \$7 a day?

Mr. MILLER. No, sir.

The CHAIRMAN. In round numbers it is \$3,100 and travel expenses?

Mr. MILLER. Yes, sir.

Mr. CANNON. It is proposed to increase the 10 revenue agents?

Mr. MILLER. No; it is proposed to add 10 additional men to the present force.

Mr. CANNON. And you have now 20 revenue agents?

Mr. MILLER. Yes, sir.

Mr. CANNON. It is \$7 a day, and \$3 a day for subsistence and travel when they do travel?

Mr. MILLER. Yes, sir.

Mr. CANNON. Now you propose to have 10 more?

Mr. MILLER. That is right. The 20 men have never been able to canvass this country and look after the revenues properly, and with the income tax added there will be of course a still greater necessity for the increase of this force. This is the best investment we have in the service, as far as salary goes. These people discover violations of law and keep the collectors straight and the taxpayers straight.

Mr. HENDERSON. I would like for you to explain the modus operandi for getting returns from citizens; how are these 303 deputies to get returns? I am familiar with the old system of assessors.

Mr. MILLER. The law requires the individual to make his return.

Mr. HENDERSON. When?

Mr. MILLER. On or before the first Monday in March; it is returned to the collector or deputy collector. In addition, the law requires the deputy collector to travel through his division and ascertain the people in the district who are subject to the tax, as far as possible, and get all the information he can. The return, which is made by the individual and delivered to the deputy collector, is returned on an assessment list which is prepared in the collector's office and forwarded to the Com-

missioner of Internal Revenue under this law. The Commissioner makes the assessment tax against the taxpayer and certifies it back to the collector for collection.

Mr. HENDERSON. Are these returns of the citizens made under oath?

Mr. MILLER. Yes, sir.

Mr. HENDERSON. And blanks are furnished by the Government?

Mr. MILLER. Yes, sir; we have everything prepared now.

Mr. HENDERSON. Then these deputies are really to make inquiries in the different localities of their districts and see who they think will come under the operation of the law and report them to the collector?

Mr. MILLER. Yes, sir.

Mr. HENDERSON. Would he wait upon the citizen himself?

Mr. MILLER. Yes, sir; that is part of his duty under the law.

Mr. HENDERSON. Suppose the citizen says he is not liable under the law?

Mr. MILLER. Then he can make a return from the best information he can obtain.

Mr. HENDERSON. May he examine him under oath under the law?

Mr. MILLER. Yes, sir. In any case where a party fails to make a return he may summon him and require him to produce his books. We have a provision in the law which authorizes that.

Mr. HENDERSON. Now, when there is an officer in the employ of the Government, like a Senator or a Representative, or a Department or Bureau chief, etc., who is getting over \$4,000 a year, how are you going to treat that?

Mr. MILLER. That tax is deducted by the disbursing officer.

Mr. HENDERSON. How about any additional income they may have?

Mr. MILLER. They are required to make a personal return.

Mr. HENDERSON. Outside of any amount they received as salary?

Mr. MILLER. Yes, sir.

Mr. HENDERSON. Then, suppose I have \$1,000 income in addition to my income as a Congressman, have I to make a return?

Mr. MILLER. Yes, sir. The disbursing officer does not tax you until the \$4,000 has been earned. Suppose you had a salary of \$5,000, and an income of \$1,000 besides, the disbursing officer would pay the tax on the \$1,000, and you would pay the tax on the other \$1,000.

Mr. HENDERSON. To whom would the return be made?

Mr. MILLER. To the collector of your district.

Mr. HENDERSON. Do I make any statement about the salary and the tax paid on it?

Mr. MILLER. Yes, sir; that is provided for. That is a matter of regulation; but we have got a provision that takes care of that. We discovered a good deal of trouble in adjusting the manner of deducting the tax for the salary, and we have practically determined the only thing to do in that case is to let the individual earn the \$4,000 before the disbursing officer taxes it, so that if the party dies there is no refund claim and there is nothing to pay back.

Mr. HENDERSON. Well, if we make our return on the 1st of March, 1895, it is for what period?

Mr. MILLER. For the calendar year ending the 31st of December.

Mr. HENDERSON. Then our law is retroactive?

Mr. MILLER. Yes, sir; so have all the other income taxes been. We made an examination of that.

Mr. LIVINGSTON. Does this present law cover all salaried officers?

Mr. MILLER. Yes, sir; they have got to account for their salary. These officers who receive a compensation of more than \$4,000 have their taxes paid through the disbursing officer. Those who receive less than \$1,000 are compelled to return the compensation as part of their personal income.

Mr. LIVINGSTON. Are no salaried officers of the United States exempt by this law?

Mr. MILLER. No, sir.

Mr. HENDERSON. In making the return of a member of Congress the tax is taken off for \$1,000 of his salary?

Mr. MILLER. Yes, sir.

Mr. HENDERSON. Suppose my income is \$1,000 in addition to my salary, I will pay an additional tax on that \$1,000?

Mr. MILLER. Yes, sir.

Mr. HENDERSON. And he makes the return, I understand, in his own district?

Mr. MILLER. Yes, sir.

Mr. HENDERSON. Then is it the duty of the citizen, under the law, to make the return, or the duty of the collector?

Mr. MILLER. It is the duty of the collector wherever he has any sort of knowledge as to the properties of an individual to furnish him with these blanks. The taxpayer himself is required to see that he gets it.

Mr. HENDERSON. The liability exists with him if he does not make a return, whether the collector gets it or not?

Mr. MILLER. Yes, sir. The deputies will be furnished with blanks, of course, and they will be able to supply everybody.

TREASURY DEPARTMENT,
OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., December 8, 1894.

Hon. W. C. P. BRECKINRIDGE,
House of Representatives.

SIR: In reply to your personal inquiry you are informed that the total estimated receipts from the income tax is as follows:

For the year ending June 30, 1895	\$15, 000, 000
For the year ending June 30, 1896	30, 000, 000

and that the estimated cost of collecting the income tax for the years 1895 and 1896 is as follows:

For the six months ending June 30, 1895—

1 statistician, at \$2,500 per annum	\$1, 250
1 additional head of division, at \$2,250 per annum	1, 125
6 additional clerks, class 2	4, 200
8 additional clerks, class 1	4, 800
7 additional clerks, at \$1,000	3, 500
1 additional messenger, at \$840 per annum	420

Total for salaries of increased force in office of the Commissioner of
Internal Revenue

15, 295

For salaries and expenses of 303 additional deputy collectors, including stationery and printing, said deputies to be employed in the same manner as now provided by law

211, 800

For salaries and expenses of 10 additional revenue agents, to be employed and paid in the same manner as now provided by law

18, 000

Total

245, 095

For the fiscal year ending June 30, 1896.

For increased force in the office of the Commissioner of Internal Revenue, as follows:

1 statistician	\$2, 500
1 additional head of division	2, 250
6 additional clerks, class 2	8, 400
8 additional clerks, class 1	9, 600
7 additional clerks, at \$1,000 each	7, 000
1 additional messenger	840

For salaries and expenses of 303 additional deputy collectors, including stationery and printing

423, 600

For salaries and expenses of 10 additional revenue agents

38, 000

Total

490, 190

Respectfully, yours,

JOS. S. MILLER, *Commissioner.*

FISH COMMISSION.

STATEMENT OF MR. MARSHALL McDONALD, FISH COMMISSIONER.

The CHAIRMAN. You ask for \$3,000 for an item of deficiency, you having received \$10,800 under the regular appropriation?

Mr. McDONALD. Yes, sir.

The CHAIRMAN. Do you need that at once?

Mr. McDONALD. Yes, sir; we need it to complete that work we have under the State Department. I will explain the occasion for this. Some two years ago our Government and the British Government undertook a joint investigation into the fisheries of international waters with a view of arriving at some joint regulations which could be enforced by treaty and be applied uniformly.

On the part of the Canadian government the duty was devolved upon the department of marine and fisheries, and the duty upon the part of our Government was devolved upon the Commission of Fish and Fisheries. No appropriation was asked for to carry out the increased duty, which involved a large additional expense. I was asked by Mr. Foster if it would be necessary to have an appropriation for the purpose. I told him I thought not, at least certainly not a large appropriation, but I would prosecute the inquiry with the means we had as far as they would go and then stop and estimate for a deficiency.

Now, if this inquiry could be extended another fiscal year I could distribute the expense so as to have no deficiency, but under the agreement the agents are required to report by the 1st of July. That involves putting a much larger force in the field than we need otherwise have done and involves an immense work of compilation and copying and condensation in order to get the material ready to submit to the representatives of the two Governments. Now, if this work had been undertaken independent of our Commission and organized for the purpose, as we have done others of the kind, it would have resulted in the cost of at least \$40,000 to do the work which we have done with the means with which you have allowed us to carry on that class of inquiry, and all I need to carry out effectively the propose of this agreement is \$3,000, and that I do need, and every dollar of it.

The CHAIRMAN. And that you need at once?

Mr. McDONALD. That we need between now and the 1st of July, for there is a certain part of the ground that has to be gone over again.

The CHAIRMAN. Can you hold out until after the 4th of March, until the general deficiency bill passes?

Mr. McDONALD. Yes, sir; that would be in time.

The CHAIRMAN. But you must have it during this fiscal year, and it is the lowest amount with which you can do?

Mr. McDONALD. It is. I had hoped really to finish the work without asking for any money, as it was a matter of pride to accomplish the work within our own means, and we have done all we could.

The CHAIRMAN. Where is the work being prosecuted?

Mr. McDONALD. Well, sir, we have had parties all over the country. Mr. Wightman, representing the Canadian Government, and Mr. Rathbone, representing the United States Government, have been in the field, and parties under their general instructions have been employed from Neck of Woods, Lake Superior, Lake Huron, the St. Lawrence, and the fisheries on the eastern coast, and investigating the fisheries on Puget Sound. It has been very heavy work, which has required very large field expenses, and of course I felt it important. In our controversy with Canada we have been at a disadvantage in not having facts; but we have had occasion to make a very exhaustive investigation, and I think the data we have collected will be ample to sustain the case our Government may make.

Mr. CANNON. To what case do you refer?

Mr. McDONALD. It will be a question of give and take; it will become a matter of general regulations, and it will be as to the character of the general regulations. A certain class of regulations will bear harder upon Canada than upon our own people, and there are a hundred questions of that sort where there is an advantage of one sort or the other dependent upon the strength and force of the arguments you can present to enforce those views in the matter. Now, we have complete knowledge of the life, history, and distribution of the fisheries in all those regions, of the method of the fisheries, and the influence of those methods and the different methods employed upon production. We have a complete history of our fisheries, looking at it from an economical and administrative standpoint, and that we will have ready to present to the State Department on the 1st of July.

Mr. CANNON. As the basis of the negotiations for the international regulations between the Dominion of Canada and ourselves?

Mr. McDONALD. That, I presume, will be followed by a commission, just as we had in the Bering Sea case on the part of the Canadian Government and the United States.

Mr. HENDERSON. I hope we will have better luck.

Mr. McDONALD. We did have bad luck, but I feel so far as the commission is concerned we ought to have on file, after investigation, every point that will bear upon our side of the case.

DEPARTMENT OF JUSTICE.

STATEMENT OF HENRY HODGES, CLERK, DEPARTMENT OF JUSTICE

The CHAIRMAN. Mr. Hodges, will you take up the items, "Protecting property in hands of receivers of the United States courts," and explain to the committee why you need this sum, and whether that need is an urgent need?

Mr. HODGES. The original, or the first appropriation made was \$125,000 for protecting property for the fiscal year 1894; the second appropriation of \$250,000 for protecting the same property for the years 1894-95; both, amounting to \$375,000, are practically exhausted. There are \$27.74 to the credit of the first appropriation and \$3,500 to the credit of the other, while there are \$130,000 estimated expenses for which no money has been sent to the marshals. Yesterday there were items submitted from the Indian Territory of \$7,000 which were unexpected, as far as my knowledge goes, and one from Washington of \$7,713.55 that was not expected.

The Attorney-General, in order to ascertain what the expenses were, sent to each marshal to whom money had been distributed for a statement showing how much money each had received, how much each had spent, how much more each would need, how much in certain instances could be returned, and in cases of excess of expenses over the original estimate why he was unable to make out an original estimate sufficient to cover all expenses. The results obtained from letters in reply has been stated in part—that they have on hand unpaid expenses amounting to \$130,000. All the money has been sent out with the exception of \$3,500. There may be repayments to make a little larger credit to the appropriation, but the whole amount of \$140,000 will be needed.

The CHAIRMAN. What is the property in the hands of the receivers appointed by the United States courts for the protection of which you ask this sum of money?

Mr. HODGES. Principally railroad property.

The CHAIRMAN. Can you furnish us with a list of the properties in the hands of the receivers appointed by the United States courts, the courts which appointed the receivers, and somewhat itemize or distribute the expenses so as to show for what property the money heretofore appropriated and expended has been used, and for what property the money which you now owe has been expended upon?

Mr. HODGES. Only in a way which would be unsatisfactory. To give a complete reply would need correspondence with the marshals, and obtainable only after much delay, as the discrimination asked for is a difficult matter.

The CHAIRMAN. You catch the question?

Mr. HODGES. Perhaps; but will understand it better if your stenographer will furnish a copy of his notes for the Department.

The CHAIRMAN. I want to have a statement made showing the amount of property in the hands of receivers appointed by United States court. Second, the courts in which these receivers have been appointed. Third, the sums of money expended itemized, showing upon what property the expenditures have been made; and, fourth, the properties on which the expenditures have been made for which this present deficiency appropriation is asked.

Mr. HODGES. I understand.

The CHAIRMAN. For what were the expenditures of the \$7,000 in the Indian Territory?

Mr. HODGES. The Choctaw and Coal Creek Railroad was in the hands of receivers of the court of the Indian Territory, and had been since the organization of the Territory under the present law, eight years probably. The mining troubles were so great as to induce the court to issue an order to the marshal to appoint deputies to protect the property.

The CHAIRMAN. What was the \$7,000 for in the State of Washington?

Mr. HODGES. One of the items was \$1,898 for jail accounts for which he had never estimated, the remainder for unpaid deputies and minor expenses. The appropriation reads, for all expenses for the detention of men until trial. The arrested men were placed in jails wherever they could be kept and held until the trial came on. There were board accounts of men who would not serve without payment. The men could not get credit, for the community was against them and did everything to prevent their getting credit at the shops. The marshals had to supply the deputies in some cases with blankets and pay physicians' bills and pay for arms. Arms were obtained with the expectation of returning them and of paying a percentage for the use. The deputies in many places were of no value and could be of none unless they were armed. Almost all the expenses were incidental to the skirmishing, you might say, of these men, except in cases where the men were stationed on long roads, over trestlework, or similar property.

The CHAIRMAN. Have you any record by which you can furnish us a list of how many men have been arrested, and at what point and under the orders of what court for which the United States has had expenses?

Mr. HODGES. The information is not in the Department, and could be obtained only after considerable delay from each marshal.

The CHAIRMAN. Can you get this so as to furnish us a list, I do not mean of the names of the men, but of the number of men, arrested and detained under the orders of the United States courts for the protection of property in the hands of the United States courts, the courts in which those orders were obtained, and the expenses for the detention?

Mr. HODGES. The Department has not got that information and could not get it without requiring it of the marshals individually or from an examination of the accounts of marshals separately as they come in.

The CHAIRMAN. Then I wish you would have that stated officially that you have examined to get that information and can not furnish it.

Mr. HODGES. Yes, sir; the number of deputies employed can be given as reported by the marshals. There are one or two districts where the road or roads paid the expenses under orders of the court, wherein the Attorney-General decided that the expenses should be paid by the Government.

The CHAIRMAN. Will you be kind enough to inform the committee how much, if any, of these expenses have been refunded to the United States?

Mr. HODGES. By the marshals to whom the money was sent?

The CHAIRMAN. No; from any corporation or otherwise whose property is in the hands of the receivers?

Mr. HODGES. The Department never sent any money to a corporation.

The CHAIRMAN. But are not those taxed as part of the costs in some way?

Mr. HENDERSON. Do not the receivers have to pay it back?

Mr. HODGES. The Attorney-General has not communicated his views on that point.

Mr. LIVINGSTON. That is a question I wanted to ask, and that is, Why have you not rendered these accounts to the receivers instead of bringing them here?

Mr. HODGES. The Attorney-General has not so directed.

Mr. LIVINGSTON. I am not talking about the courts, but the receivers.

Mr. HODGES. But the receivers are appointed by the court.

The CHAIRMAN. These expenses, under the ruling of the Attorney-General, are expenses which the United States bears without any hope of reimbursement from the owners of the property?

Mr. HODGES. I cannot say so in such broad terms, as it has not been discussed in my hearing. It is understood that the Department assumes the expenses as far as the marshals have incurred them.

The CHAIRMAN. And no attempt has been made by the Attorney-General or any officer of the Government to have the United States reimbursed for any of these expenditures?

Mr. HODGES. Not to my knowledge. The United States has not been reimbursed to my knowledge, and, as the ruling of the Department is, it is not expected.

The CHAIRMAN. Has the Department made a formal ruling on that question?

Mr. HODGES. So far as the direct operation of the Department is concerned, the Government was expected to assume all the expenses incurred by the marshals under the orders of the court, and whenever expenses were paid by the railroads for the protection of property they were expected to present their accounts to the Government for reimbursement.

The CHAIRMAN. Is there in the records of the Department an order of the Attorney-General to that effect?

Mr. HODGES. Perhaps letters to a few marshals, but no general order issued to all of them. That has been the direction in reply to communications received from the marshals. Whenever the railroads had paid these expenses and the marshals had not incurred any, the Attorney-General would direct the marshals to ascertain the actual expenses paid by the road or roads and submit them to the Department, as the Government would assume the expense.

Mr. LIVINGSTON. Have you made an effort to collect those amounts out of the receivers; have they been presented to the receivers?

Mr. HODGES. Not that I know of.

Mr. LIVINGSTON. There has been no presentation and no refusal?

Mr. HODGES. No, sir; none within my knowledge.

Mr. HENDERSON. Do these expenditures grow out of the late strike?

Mr. HODGES. All the strikes; they are not only the late, but those which began early in July, June, or May, or prior.

Mr. HENDERSON. But every dollar in connection with the \$375,000 is in connection with the strikes?

Mr. HODGES. It is so believed.

Mr. HENDERSON. But no dollar is for the operating expenses of the railroad?

Mr. HODGES. Not a dollar of it, if I understand. I do not know what you mean by "operating expenses." There may be something like this: an employee regularly working day after day on the road has been appointed by the marshal under the direction of the court a deputy marshal; would you call that "operating expenses?"

Mr. HENDERSON. Not at all. All of this money was expended to keep peace in the Government and to allow the receivers holding these properties in possession to discharge their duties as such officers?

Mr. HODGES. Yes, sir.

Mr. LIVINGSTON. There has been none of this money expended on property that was not in the hands of receivers?

Mr. HODGES. There may have been wherever there was any interference with the operation of the interstate commerce and postal laws.

Mr. LIVINGSTON. Then this statement here is not true: "For defraying expenses incurred by marshals in executing orders, warrants, and processes of United States courts for the protection of property in the hands of receivers of such courts." It was for property also which belonged to the Illinois Central, for instance. That is not in the hands of a receiver?

Mr. HODGES. That inference is, in the opinion of the Attorney-General, owing to the imperfect punctuation of the appropriation act. He tried to get the punctua-

tion changed before the law was made last session, but failed. It should read this way: "For defraying expenses incurred by marshals in executing orders, warrants, and processes of United States courts." After the word "courts" there should be a semicolon, and then it should read: "For the protection of property in the hands of receivers of such courts," and then should come another semicolon, etc.

Mr. LIVINGSTON. That is very important, and it seems to me you should change that punctuation.

Mr. HODGES. He directed this morning that the matter of punctuation should be brought to your attention.

Mr. LIVINGSTON. Now, to go back to the question, is not it true that a part of this \$140,000 covering these expenses was in the interest of property not in the hands of receivers?

Mr. HODGES. A part was in the interest of interstate commerce and postal laws.

Mr. LIVINGSTON. Were in connection with these roads in the hands of receivers?

Mr. HODGES. Both for roads that were in the hands of receivers, and for those roads operating under the interstate commerce and postal laws.

Mr. LIVINGSTON. That is the same statement I made; they are engaged in their line traffic with these roads. You do not know what proportion of this amount of money was expended in their interest?

Mr. HODGES. No, sir; you refer particularly to the trouble in Chicago?

Mr. LIVINGSTON. I do not care where they existed; but that is in my mind now.

Mr. HODGES. The case in Chicago was the most prominent one.

Mr. LIVINGSTON. I know there were roads protected, and I am satisfied a part of this expense was incurred in protecting property not in the hands of receivers. Now, has that part of the money been presented to those roads for payment?

Mr. HODGES. No bill of expenses, so far as I know, has been presented by the Department to any road for settlement.

Mr. LIVINGSTON. Suppose we expended money all over the country on all the roads; the Attorney-General's ruling would cover that—it would cover all?

Mr. HODGES. If it covers one it must cover all that were in the same condition. Will this appropriation be considered urgent?

Mr. LIVINGSTON. I understand you that it is urgent.

Mr. HODGES. We presented it as urgent, and that is for you to say.

The CHAIRMAN. That is a matter which will be considered in committee later.

Mr. HENDERSON. The Federal officers have advanced pay in many cases?

Mr. HODGES. Perhaps they have in a few cases.

The CHAIRMAN. When your schedule comes we will take up the question in the committee.

Mr. LIVINGSTON. Will you, in that schedule, make a distinction between the amounts paid and the amounts to be paid?

Mr. HODGES. Yes, sir; as far as the marshals furnish the information.

The CHAIRMAN. The next item is, "Fees of jurors, United States courts," for which you ask \$130,000.

Mr. HODGES. That \$130,000 includes the original estimate and the other sums that make up the total appropriated for 1894. Of the \$600,000 appropriated for this fiscal year there is available now about \$200,000. That is for five months at the rate of \$75,000 or \$80,000 per month. For December, January, and February will be needed \$225,000 or \$240,000. The Attorney-General said that the margin is too small; that while some courts might have sufficient funds to pay the expenses up to March 10, there might be other courts without money and unable to get more; in which case the jurors suffer, and the courts sometimes are very positive in stopping proceedings of courts if the marshal does not have the money on hand for current expenses. Now he thought it was best, under those circumstances, instead of leaving him so small a margin, that the whole amount necessary should be appropriated.

Mr. HENDERSON. What is the estimate for this current year?

Mr. HODGES. I think it was \$650,000.

The CHAIRMAN. And you got \$730,000?

Mr. HODGES. That is caused in this way: The appropriation you made first for 1894 was \$600,000, and you then made another of \$50,000. That came up in the usual annual appropriation; then a deficiency was made of \$80,000. That made \$730,000.

Mr. HENDERSON. You estimated for 1895 less than you knew it would cost?

Mr. HODGES. No; we did not know it. We thought we gave the exact estimate, for it has been right for several years; but we did not expect such long-continued terms of courts, and so long-contested cases, etc. We did not know anything about that.

Mr. HENDERSON. Then this expenditure of \$730,000 was exceptionally large?

Mr. HODGES. It was.

The CHAIRMAN. I understand the condition you are in now is that you have \$200,000 on hand, and that will run you until nearly the 4th of March?

Mr. HODGES. That will depend upon circumstances.

The CHAIRMAN. But with the ordinary average it will run you up until some time in February?

Mr. HODGES. When that idea was laid before the Attorney-General, he stated: "It is my understanding that the expenses for jurors and witnesses are always greater in the fall and winter months, and we will need the money more in the winter than in May or June."

The CHAIRMAN. Now, as to the next item, of "fees of witnesses, United States courts." You obtained \$750,000, and you asked for how much?

Mr. HODGES. One million one hundred and fifty thousand dollars.

The CHAIRMAN. And you now ask for \$756,000, which is \$300,000 more than you estimated for.

Mr. HODGES. Yes, sir; but the estimates were made on the best information. Events sometimes show that estimates are too small. Now, \$1,300,000 was appropriated for witnesses for 1894, and there is a deficiency of \$55,000 which will be submitted in the regular deficiency bill, and that makes fees of witnesses for 1894 \$1,355 000. That is about the way in which we come out. The reason this is urgent is, that on the 1st day of December we had to the credit of the appropriation about \$50,000. This morning notice came from the Treasury to the department saying, "Go slow on that appropriation, for we do not know we can pay what you have already drawn for." So it makes the appropriation practically exhausted.

The CHAIRMAN. How much will it take you to get along until the 4th day of March?

Mr. HODGES. Mr. Breckinridge, instead of giving two appropriations why not give enough for the whole?

The CHAIRMAN. That is not the question here under argument.

Mr. HODGES. I think I have heard Governor Sayers state he had often made promises that this was the final deficiency appropriation. If you make one whole appropriation giving the reasonable estimate you will relieve yourselves.

Mr. LIVINGSTON. Why do not you make your estimates right in the general deficiency bill?

Mr. HODGES. We go upon facts received, and if we are not prophets your question would be a good one; but prophecy and history do not always combine.

The CHAIRMAN. The question I asked was how much, in your judgment, will serve you until the 4th of March?

Mr. HODGES. I think it is \$113,000 a month that we need for witnesses.

The CHAIRMAN. So counting in that December, making three months, you would need \$340,000. You think that would bring you to the 4th of March?

Mr. HODGES. Yes, sir; if you wish to divide the appropriation.

The CHAIRMAN. That is a question I do not determine, but four other gentlemen unite with me in deciding.

Mr. HODGES. I wish to say in that connection to you that from present appearances expenses of witnesses and jurors will be bigger than last year, for the marshals write us—

The CHAIRMAN. Could you furnish us with a tabulated statement showing the amount of cost of jurors and witnesses in the various districts of the United States during this present fiscal year?

Mr. HODGES. You mean the amount advanced to the marshals?

The CHAIRMAN. I mean the amounts that have been advanced in the various courts of the United States.

Mr. HODGES. We could not give them in the various courts, but by the districts. Take, for instance, Kentucky. You have got four or five places of holding courts, but only one marshal.

The CHAIRMAN. I meant districts. Kentucky has one court which meets at various places, and I meant districts.

Mr. LIVINGSTON. I want to ask this question. Do you know upon what law the Attorney-General made that ruling in regard to expenses being paid by the Government instead of by the receivers?

Mr. HODGES. No, sir.

Mr. LIVINGSTON. Will you please furnish us with the law?

Mr. HODGES. You can ask that question and the Attorney-General will furnish it.

Mr. LIVINGSTON. Well, I do ask that question and want the Attorney-General to furnish the committee with the authority for that ruling.

STATEMENT OF MR. FRANK STRONG, GENERAL AGENT, DEPARTMENT OF JUSTICE.

The CHAIRMAN. What is your position?

Mr. STRONG. I am general agent, Department of Justice.

The CHAIRMAN. Your item is "for support of prisoners, United States courts."

Mr. STRONG. The appropriation for 1894 was \$300,000. Two deficiencies have been

passed, one of \$275,000 and one of \$65,000, respectively, making the total appropriation for 1894 of \$340,000. Now, we ask this year for the same amount, showing, from actual figures, that it will be all used. The appropriations of last year were for that amount, and only a few thousand dollars are now left. For 1895 I believe you appropriated \$300,000. There is about \$46,000 of that left now, and the bills, as a general rule, only for the first quarter of the fiscal year are in and paid.

The CHAIRMAN. That \$300,000 is all gone?

Mr. STRONG. All but about \$46,000.

Mr. HENDERSON. Then this is urgent?

Mr. STRONG. Well, the jailors and penitentiary wardens, of course, will want to get their money to support these prisoners.

The CHAIRMAN. Three hundred thousand dollars for one quarter would make this \$1,200,000?

Mr. STRONG. Well, it has not all been used for one quarter; we have got, as I say, about \$46,000.

The CHAIRMAN. That would be in round numbers \$250,000 for three months, or \$84,000 a month?

Mr. STRONG. We base this on what was spent last year, which was \$640,000, and the bills for certain quarters are more than others, and there are more prisoners in jail during the winter season than in summer, especially in the moonshine districts, as you gentlemen know, probably.

The CHAIRMAN. Can you do the same thing we asked Mr. Hodges, to furnish a tabulated statement showing where those prisoners have been detained?

Mr. STRONG. I will be very glad to do so. They are scattered from Maine to California. You mean the penitentiaries, particularly, I presume; we can hardly give a list of the jails.

The CHAIRMAN. Well, you can give the penitentiaries, the number in the penitentiaries, and then report from the districts, showing the expenses of the various districts?

Mr. STRONG. I have here rough items of that kind, which perhaps would fill the bill.

Mr. HENDERSON. Let us have them.

The report of the Attorney-General shows that on July 1, 1894, there were confined in the various State institutions about 1,800 United States prisoners (an increase of 200 during the year), the cost of supporting whom is about \$175 per year each prisoner, amounting to.....		\$315, 000
There are about 1,200 discharged United States prisoners from these institutions, to each of whom \$20 in clothing and cash is furnished, amounting to.....		24, 000
The transportation on discharge furnished these 1,200 prisoners, at \$20 (the average)		24, 000
Total.....		363, 000

Jail prisoners.

It is estimated that there are in jail all the time 1,500 prisoners, at an average cost per diem of 60 cents, amounting to.....		328, 500
Total estimated.....		691, 500

The appropriation for support of prisoners of \$300,000 for the fiscal year 1895 is already nearly exhausted, although the year is not yet half gone. The cost of support has been largely increased over that of 1894, owing to the usual and natural increase in the number of prisoners, besides the large numbers of persons in different portions of the country who were confined in jail, or otherwise detained under orders of court, on account of the labor troubles.

EXHIBIT K.—Detailed statistics of United States prisoners confined in penitentiaries, reformatories, etc., during the year ended June 30, 1893.

District.	Institution.	Location.	Warden or superintendent.	Districts from which prisoners have been received during the year.	In prison July 1, 1892.	Received from June 30, 1892, to July 1, 1893.	Total number in prison during the year.	Discharged from June 30, 1893, to July 1, 1893.	Remaining in prison June 30, 1893.	Discharged.			
										By expiration of sentence.	Ulet.	By habeas corpus.	Transferred to insane asylum.
Arizona California, northern	Territorial prison	Yuma	Thomas Gates.	Arizona	6	1	7	7	7	7	7	1	1
	State prison	San Quentin	W. E. Hale.	California, northern and southern; Alaska, and Arizona.	39	24	63	16	47	14	1	1	1
	do.	Folsom	Charles Aull.	California, northern and southern.	9	15	24	15	9	14	1	1	1
Colorado Connecticut District of Columbia	State industrial school.	Golden	R. W. Morris.	Colorado.	2	2	2	1	1	1	1	1	1
	State prison	Wethersfield	George Haven.	Connecticut	1	1	1	1	1	1	1	1	1
	Reform school	Washington	G. A. Shallenberger.	Alabama, northern; Arkansas, western; Kentucky, Indian Territory, and Tennessee, middle.	18	13	31	13	18	10	1	1	1
Idaho Illinois, northern	Government Hospital for the Insane.	do	W. W. Godding, M. D.	Alabama, southern; District of Columbia, Illinois, southern; Nebraska, New York, northern; Ohio, and Texas, western.	89	24	93	12	81	*5	6	11	1
	State penitentiary	Boise City	John P. Campbell.	Idaho.	9	7	16	10	6	9	1	1	1
	do	Joliet	R. L. Allen	Illinois, northern, and Oklahoma.	17	13	30	13	17	12	1	1	1
Illinois, southern	State reformatory	Pontiac	R. W. McLaughry.	Arkansas, western, and Illinois, southern.	3	3	3	3	3	3	3	3	3
	House of correction	Peoria	Joseph Brodman.	Illinois, northern.	1	1	1	1	1	1	1	1	1
	Southern Illinois penitentiary.	Chester	James D. Baker.	Illinois, southern.	25	8	33	12	21	10	2	2	2
Indiana	State prison, north.	Michigan City	J. W. French.	Indiana.	17	12	29	10	19	4	2	2	2
	State prison, south.	Jeffersonville.	J. B. Patten.	Kentucky and Indiana.	10	18	28	4	24	3	1	1	1
	Reform school for boys	Plainfield.	T. J. Charlton.	Indiana.	1	1	2	1	1	2	1	1	1
Iowa, northern	Reform school for girls and woman's prison.	Indianapolis.	Sarah F. Keely.	do	1	2	3	2	1	2	1	1	1
	Marion County workhouse.	do	M. A. Anderson.	do	5	8	13	9	4	9	9	9	9
	State prison	Anamosa	P. W. Madden.	Arkansas, eastern and western; Alabama, northern; Indian Territory, Iowa, northern and southern; Tennessee.	7	65	72	6	66	6	6	6	6

EXHIBIT K.—Detailed statistics of United States prisoners confined in penitentiaries, reformatories, etc.—Continued.

District.	Institution.	Location.	Warden or superintendent.	Districts from which prisoners have been received during the year.	In prison July 1, 1892.	Received from July 1, 1892, to June 30, 1893.	Total number in prison during the year.	Discharged from June 30, 1892, to July 1, 1893.	Remaining in prison June 30, 1893.	By expiration of sentence.	Died.	Pardoned.	By habeas corpus.	Transferred to reformatory.
New York, northern.	Monroe County Penitentiary.	Rochester	C. G. Webster.	New York, northern.	6	4	10	3	7	3				
New York, eastern.	Kings County Penitentiary.	Brooklyn	Patrick Hayes.	Delaware, Florida, southern; North Carolina, eastern; and New York, eastern and southern.	12	11	23	5	18	4	1			
Ohio, northern.	Workhouse.	Cleveland	R. A. Butler.	Ohio, northern.	6	15	21	15	6	15				
Ohio, southern.	Ohio Penitentiary.	Columbus	C. C. James.	Georgia, northern and southern; Florida, northern and southern; Ohio, northern and southern; Oklahoma, southern; South Carolina, Tennessee, eastern, middle, and western.	289	67	356	133	183	133	6	12		2
Oregon.	State Penitentiary.	Salem.	G. S. Downing.	Oregon.	12	4	16	6	10	6				
Pennsylvania, eastern.	Western State Penitentiary.	Philadelphia.	M. J. Cassidy.	Pennsylvania, eastern.	29	29	58	17	41	16	1			
Pennsylvania, western.	Pennsylvania.	Allegheny	E. S. Wright.	Pennsylvania, western.	35	12	47	18	29	15	3			
Rhode Island.	Rhode Island State Prison.	Howard	Nelson Viall.	Rhode Island.	1		1	1	1	1				
South Carolina.	South Carolina Penitentiary.	Columbia	W. A. Neal.	South Carolina.		1	1							
South Dakota.	South Dakota Penitentiary.	Sioux Falls.	N. E. Phillips.	North Dakota, South Dakota, and Nebraska.	15	9	24	12	12	12				
Utah.	Utah Penitentiary.	Salt Lake City.	Irving A. Benton.	Utah.	34	71	105	82	23	52	4	26		
Vermont.	State Prison.	Windsor.	E. W. Oakes.	Vermont.	1		1	1	1	1				
West Virginia.	West Virginia Penitentiary.	Moundsville.	M. Van Pelt.	West Virginia.	15	10	25	13	12	12	1			
Washington.	United States Penitentiary.	McNeil Island.	Ira R. Bimler.	Washington.	30	49	79	57	22	55	1	11		
Wisconsin, eastern.	State Prison.	Waupun.	R. B. Lamareaux.	Wisconsin, eastern and western.	10	7	17	8	14	2	1			
Wisconsin.	House of Correction.	Milwaukee.	M. J. McLaughlin.	do.	5	10	15	10	5	10				
Wyoming.	State Penitentiary.	Laramie City.	G. W. Yund.	Wyoming.	11	5	16	11	5	11				
Total.					1,732	1,272	3,004	1,123	1,881	957	65	63	29	9

* Four of the above fifty-five prisoners transferred to the House of Correction at Detroit, Mich.

† Escaped.

The CHAIRMAN. Upon the question of transportation, can you give us the items of how much it is for the transportation of prisoners?

Mr. STRONG. I have the estimate which I have here; it is about \$24,000, or an average of about \$20 per prisoner. When a prisoner is discharged from the penitentiary, for instance, prisoners in the western district of Arkansas—we have a good many from that district—as there is no available penitentiary there, and under the law the Attorney-General designates the penitentiary in the district. They have been sent as far as Brooklyn, N. Y. They are now sent to Detroit, Mich., and when they are discharged they receive a gratuity, a suit of clothes, \$5, and transportation back to the place of conviction.

The CHAIRMAN. That is just half of what I wanted. I wanted to know what was the cost of transportation of prisoners from the point of conviction to the place of confinement.

Mr. STRONG. That comes out of fees and expenses of marshals.

The CHAIRMAN. As I understand, the transportation of prisoners is divided into two parts; one, the expense of getting him into jail, which consists of transportation and guard, and the other is when he goes out you ship him to the point from which he started and pay whatever is necessary to take him back to that point.

Mr. STRONG. Giving him his bare ticket.

The CHAIRMAN. You have only the last part, the transportation of the released prisoner.

Mr. STRONG. The other item is a large one and it is payable out of fees and expenses of marshals.

The CHAIRMAN. In the appropriation bill passed last year, the current year of 1895, these words were included and in the estimates submitted the Department desires to exclude them. The words are, "or place of bona fide residence in the United States." And the words, "as well before as after conviction." Now, the question I want to ask you is, does the Department desire in the bill which we are to report that these words shall be included or excluded in this provision?

Mr. STRONG. I should say included by all means; that was the intention. That was put in to meet this condition. It has often happened, or rather sometimes happened, that a prisoner does not wish to go back to the place of conviction. It makes no difference to the Government whether he went back to the place of conviction or bona fide residence, the idea being that he should not be turned loose in the locality of the prison to prey upon the community, and sometimes when he is sent back to the place of conviction he will wander through other communities in order to get home, and this is to meet a case of that kind.

Mr. HENDERSON. Suppose he does not want to go to the place of conviction, but to a point no farther away, would he have the option?

Mr. STRONG. No, sir; not under the law. That question has been raised and the Department considered it fully.

The CHAIRMAN. Mr. Hodges, I would be glad if you would add in the statement you are to furnish the actual amount paid by the United States for the protection of property in the hands of receivers.

Mr. HODGES. Yes, sir; so far as possible from the information in hand.

Thereupon the committee adjourned.

FEBRUARY 8, 1895.

STATE DEPARTMENT.

STATEMENT OF E. I. RENICK, CHIEF CLERK STATE DEPARTMENT.

The CHAIRMAN. "For care and subsistence of horses and repairs of wagons, etc." you ask a deficiency of \$500. You had an appropriation of \$3,000; now how much of that is still on hand?

Mr. RENICK. There is only about \$1,000 on hand, I think. We have been exceedingly economical, and I estimated when the year was half over we had spent something over half of it.

The CHAIRMAN. I see we gave you \$3,000 for 1894, and there was no deficiency, and you kept within the appropriation for 1894. What is the cause of that?

Mr. RENICK. That is not my recollection, sir. I know that sum has been very much more than \$3,000, as you will see here, but of course it all depends upon circumstances like this. For instance, since—

Mr. LIVINGSTON. Who audits these accounts?

Mr. RENICK. They are audited by the Fifth Auditor.

The CHAIRMAN. Your memory is correct. There was a deficiency of \$470.95 passed after the fiscal year closed.

Mr. RENICK. We have always had a little deficiency, and it is due to the fact—

Now, for example, since we have asked for this deficiency one of our horses has died, and our wagons are wearing out, and everything of that kind.

The CHAIRMAN. You absolutely need the \$500?

Mr. RENICK. We need the \$500, and we now really need more, because a horse has died since then, and if you can increase that about \$150 it will be really well spent.

The CHAIRMAN. The next item is "United States and Venezuela Claims Commission." There was an appropriation for that of \$5,000 in 1894 and no estimate for 1895, and you now ask for \$7,500?

Mr. RENICK. Well, the appropriation for that Commission was for salaries of the officers, and also for expenses, and since then the third Commissioner has finally been selected, and in the selection of him there was so much time lost—three or four declined, salaries running on in the meantime—that that fund will not be sufficient to pay the officials employed.

Mr. LIVINGSTON. What claim is this?

Mr. RENICK. This is the claim of the Venezuela Transportation Company against Venezuela, a very large claim that has been submitted to arbitration, and we have chosen our man and Venezuela has chosen hers, and the two had to select the third, and they spent several months in getting him. If it had not been for that they could have wound up the claim without a deficiency.

Mr. SAYERS. Will you need as much as \$7,500 additional? If the party selected had accepted you would have only spent \$5,000; now, inasmuch as you have had some difficulty in getting a third party to accept, why do you ask \$7,500 additional?

Mr. RENICK. Yes, it is a mere matter of calculation. The salaries were fixed in the original bill at quite a large amount for the agent and for the commissioner, and of course they were at once sworn in, and they began to draw their pay from the time they took office, and they have to finish their work by a certain time, and—the Secretary went over this very carefully—you will find it will require that amount of money.

Mr. SAYERS. When was this act passed appropriating \$5,000 for this commission?

Mr. RENICK. It was passed last Congress.

Mr. CANNON. Two commissioners seem to have been appointed in August, 1894?

Mr. RENICK. Yes, sir; and they went right at it.

Mr. LIVINGSTON. There is the mistake; the State Department ought not to have appointed those two.

Mr. RENICK. The law required it, and those two could have settled it if they had agreed; but, not agreeing, the law required a selection of a third, and that was a matter that we could not tell beforehand.

The CHAIRMAN. In regard to the Bering Sea arbitration. As I understand, those are accounts which are now suspended by some decision of the Comptroller of the Treasury, and the purpose of this provision is to—or do you know what is the point in dispute?

Mr. RENICK. I know very little about that. The accounting officers could tell a great deal more, but you have given just about what it is. It is due to the fact that they were allowed a per diem for their expenses, and consequently they kept no vouchers of their hotel bills and expenses, and after it was all over the accounts were submitted and the Comptroller required they should be reimbursed simply for their actual outlay, and in many instances, if not in all instances, that was absolutely impossible; but they went at it and did the best they could, but they can not make up the amount. Acting under authority, they allowed themselves so much per day.

Mr. SAYERS. Do you know how much has been involved?

Mr. RENICK. I do not.

The CHAIRMAN. About \$6,000, I understand. Who is the person who can give us that information?

Mr. RENICK. The Auditor of the Treasury for the State Department, Mr. Holcomb; but I suppose the chief of the division, Mr. Latham, will be more thoroughly acquainted with the details of this particular matter.

DEPARTMENT OF STATE,
Washington, February 8, 1895.

DEAR SIR: When I was before the committee this morning you asked me concerning an item growing out of the Bering Sea Tribunal at Paris. I confessed my ignorance of the matter and suggested that the accounting officer of the Treasury could, no doubt, give you the information you desired. Upon my return to the Department I looked carefully through the deficiency estimates and found that no such item was contained therein. After conference with the various officers of the Department I think it proper to say to you that none of them knows how it came to be included (if it is included) in the estimates now before your committee.

I am, sir, very respectfully, yours,

E. I. RENICK, Chief Clerk.

Hon. W. C. P. BRECKENRIDGE,
House of Representatives.

The CHAIRMAN. The next item is, "Salaries, chargé d'affaires ad interim." Your estimates for 1894 were \$20,000 and we gave you \$20,000, and now you estimate \$1,910.70 for a deficiency?

Mr. RENICK. That is bound to occur nearly every year, for this reason: By permanent law when these secretaries of legations act in place of ministers they are required to be paid a certain amount of money, and we can not tell how many ministers will resign, or die, or leave their posts beforehand, and \$20,000 has been generally about the amount.

The CHAIRMAN. There is always a deficiency?

Mr. RENICK. Nearly always a deficiency.

The CHAIRMAN. The next item is, "Contingent expenses, foreign missions," for which you estimate \$19,002.70.

Mr. RENICK. I prepared myself on that item, as I thought that would be the one you would lay more stress upon.

The CHAIRMAN. What are the facts?

Mr. RENICK. As well as I could figure out, the main cause of the deficiency asked for is on account of the immense cable bill. It amounts for this year under consideration to nearly \$10,000, and we have not received and audited all cables paid for by our ministers. If a disturbance occurs or a war breaks out it of course very much magnifies. Now you may ask how it is that we get hold of the money. This amount, for instance, is specified as not requiring a payment of money from the Treasury. That is because our ministers abroad draw upon London bankers, as they are authorized to do, and the London bankers have in their hands all surplus funds collected by the consuls, and they pay these drafts, and when the accounting officers settle the account of the London bankers of course they charge them with all funds deposited, but can not give credit for all of these disbursements for the reason it will exceed the fund which you place at the disposal of the Department. They give credit up to the limit and then suspend the other, waiting for your approval of the deficiency bill.

Mr. HENDERSON. This money has been expended?

Mr. RENICK. Yes, sir; but if you did not pass this bill nobody would be out of pocket and nobody would be made to refund it.

The CHAIRMAN. But you would have an unsettled account, and this sum of money is necessary to settle that?

Mr. RENICK. This is a matter I would like to tell the committee, and I took the trouble to make out a statement here. We apportioned this contingent fund amongst the ministers, and for the year 1894 I find we apportioned about \$78,000, leaving a residue for purchases at this end of necessary articles and payment of telegrams, and in addition to that there came in from Great Britain, Belgium, Austria, and a few other places earnest appeals for furniture for legation offices, which we granted to the amount of about \$4,000. Those were over and above the allowances which had been set apart for the ministers, so that makes about \$81,000. We spent necessarily here for postage, furniture, newspapers, etc., including telegrams, about \$19,000.

Mr. HENDERSON. What portion of that \$19,000 was for telegrams?

Mr. RENICK. Nearly \$10,000. We try to come as closely as possible, but we can not control it exactly.

Mr. HENDERSON. Does the Government furnish furniture to the legations?

Mr. RENICK. For the offices, and this contingent fund, of course, is largely due to rent.

The CHAIRMAN. Is that a statement which you can just hand to the stenographer?

Mr. RENICK. Yes, sir. We pay the rent of the legation offices. In Pekin we have a large building which we rent, but ordinarily they are just legation offices.

Expended by disbursing clerk of Department of State from appropriation for foreign missions, 1894.

Stationery	\$1,524.60
Freight and expressage and compensation of dispatch agents at New York and San Francisco	2,913.01
Postage stamps	1,108.00
Flags	291.90
Furniture	274.01
Newspapers	793.08
Typewriter	122.00
Telegrams	726.83
Cablegrams	9,870.60
Miscellaneous, including boxes, gum arabic, coats of arms, mail bags, books, tin for lining boxes, etc	744.05
	<hr/> 18,368.08 <hr/>

FURNITURE, 1894.

Argentine Republic	\$108. 26
Austria	266. 67
Belgium	350. 00
China	1, 212. 62
Great Britain (furniture, etc.)	1, 000. 00
Paraguay and Uruguay	573. 32
Turkey	105. 00

3, 615. 87

Argentine Republic	1, 800. 00
Austria	1, 800. 00
Belgium	1, 800. 00
Brazil	1, 800. 00
Bolivia	1, 500. 00
Chile	1, 500. 00
China	1, 300. 00
Korea	2, 000. 00
Guatemala and Honduras	2, 400. 00
Colombia	1, 800. 00
Denmark	2, 040. 00
Ecuador	1, 200. 00
France	4, 050. 00
Germany	3, 650. 00
Great Britain	4, 700. 00
Hawaiian Islands	1, 000. 00
Haiti	1, 500. 00
Italy	1, 800. 00
Japan	1, 400. 00
Liberia	800. 00
Mexico	5, 000. 00
Netherlands	1, 000. 00
Portugal	2, 300. 00
Peru	1, 500. 00
Paraguay and Uruguay	1, 600. 00
Persia	2, 200. 00
Russia	2, 500. 00
Greece, Roumania, and Servia	2, 500. 00
Sweden and Norway	1, 400. 00
Switzerland	1, 400. 00
Siam	1, 000. 00
Spain	3, 100. 00
Turkey	3, 400. 00
Venezuela	1, 800. 00
Nicaragua, Costa Rica, and Salvador	2, 100. 00
Tangier	1, 600. 00

77, 240. 00

The CHAIRMAN. Here are two little items below here, one, "Clerk to legation in Spain, \$4.67," and another, "Contingent expenses United States consulate, \$1.40."

Mr. RENICK. The St. Louis Republic item was overlooked and was not presented until very lately, but it is all right.

The CHAIRMAN. Whose death notice was printed?

Mr. RENICK. That is a matter that occurs every week with us. Whenever anybody dies abroad the consul immediately advises us of the death, name, and date; and we are required by law to communicate that information in the locality where the deceased lived by public advertisement.

Mr. HENDERSON. You mean American citizens traveling abroad?

Mr. RENICK. Yes, sir; we have information of it, and we publish it in the city or town paper where the party had a residence. That has been done, I think, since the beginning of the Government.

The CHAIRMAN. Well, how about the item of \$4.67 to the clerk of the legation in Spain?

Mr. RENICK. That is a matter of the same sort, according to my recollection.

The CHAIRMAN. What about the item for steam launch at Constantinople?

Mr. RENICK. I think it is the same way with both of those items; they really have been paid, but there is needed an appropriation to settle the account of the London bankers.

Mr. SAYERS. I notice you have fewer deficiencies for the State Department than for many years?

Mr. RENICK. I think so, and I know the others have cooperated, and I personally have endeavored to keep the contingent fund of the Department for which we now ask \$500 within the appropriation.

The CHAIRMAN. Is there any other matter?

Mr. RENICK. No, sir; except I would like you to give that horse. We had a horse die the other day.

The CHAIRMAN. You can buy a horse cheaper now than at most any time.

Mr. LIVINGSTON. Would you want \$150 for a horse?

Mr. RENICK. Well, perhaps \$100 would do.

Mr. LIVINGSTON. They are selling thoroughbreds at \$100 a head here now.

Mr. RENICK. I am afraid we killed this horse by overworking him. We have but one now for our mail wagon.

TREASURY DEPARTMENT.

CONTINGENT EXPENSES, INDEPENDENT TREASURY.

STATEMENT OF H. B. DASKAM, CHIEF OF DIVISION OF PUBLIC MONEYS.

Mr. SAYERS. On page 9, under the head of contingent expenses, Independent Treasury, your estimate for 1895 was \$100,000, and we gave you \$70,000, and now you ask \$50,000 for a deficiency. How much of the \$70,000 have you unexpended?

Mr. DASKAM. We have just about concluded paying December bills, which will be just half the year, and we have a little over \$5,000 left, which makes it an average of about \$11,000 a month.

Mr. SAYERS. How is it that your expenditures will exceed your estimates by \$25,000?

Mr. DASKAM. That is accounted for by the unusual transfers this month. I brought down a letter from the Secretary asking you to increase that \$50,000 to \$75,000, for the reasons stated therein. We made an estimate of a deficiency of \$50,000, but that was made several months ago, and now we find we will need fully \$75,000.

Mr. LIVINGSTON. That will be \$145,000?

Mr. DASKAM. Yes.

Mr. SAYERS. That will be \$145,000 as against an estimate of \$100,000?

Mr. DASKAM. Yes, sir. That estimate was made expecting that we would have to make a deficiency. If you will look at last year you will find we spent \$200,000.

Mr. LIVINGSTON. How is that money spent?

Mr. DASKAM. The bulk of it is for transfers of public moneys transferred between subtreasury offices.

Mr. LIVINGSTON. That would move any two States in the Union on a railroad; how is it you spent so much money transferring public money?

Mr. DASKAM. It was an unusual year all the way through. We have had to transfer gold to keep up the reserve in New York.

Mr. HENDERSON. You spent \$205,000 in 1894.

Mr. DASKAM. Yes, sir; we started with \$70,000 and then we had three deficiencies.

Mr. LIVINGSTON. How do you pay for the transportation of gold? What is the rate?

Mr. DASKAM. About 50 cents a thousand; sometimes a little less than that where the express companies get to cutting rates. If they cut the rates below the contract rate we get the benefit of that.

Mr. LIVINGSTON. Is not the great bulk of this money spent in sending money between here and New York?

Mr. DASKAM. Not between here and New York, but between Philadelphia and New York; the mint, you know, is at Philadelphia. The bullion goes to the Philadelphia mint for coinage, and after it is coined it is sent from there.

Mr. LIVINGSTON. What do you mean by "when it is coined?"

Mr. DASKAM. It is bullion when it goes to the mint and it is coin after they get through with it, and the coin is sent to the assistant treasurer at New York and is there paid out. You understand about the other deficiencies in the salaries of certain assistant treasurers?

The CHAIRMAN. What page is that?

Mr. DASKAM. The one of which you spoke.

Mr. SAYERS. We do not care to hear you on that now.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., February 7, 1895.

SIR: I have the honor to state that the sum of \$50,000, previously asked for as a deficiency in appropriation contingent expenses Independent Treasury, 1895, is thought to be insufficient for the remainder of the fiscal year. After payment of transportation bills for the month of December, 1894, but a little more than \$5,000 will remain, and it is ascertained that January bills alone, not yet rendered, will amount to \$30,000.

It is therefore requested that the following item be included in the deficiency appropriation bill, viz: "Contingent expenses Independent Treasury, 1895, \$75,000," in lieu of the amount previously asked for.

Respectfully, yours,

J. G. CARLISLE, *Secretary.*

CHAIRMAN COMMITTEE ON APPROPRIATIONS,
House of Representatives.

ENFORCEMENT OF THE CHINESE EXCLUSION ACT.

STATEMENT OF HON. CHARLES S. HAMLIN, ASSISTANT SECRETARY OF THE TREASURY.

The CHAIRMAN. You are here particularly about the item for Chinese deportation. Your estimate for 1895 was \$50,000?

Mr. HAMLIN. Yes, sir.

The CHAIRMAN. And we gave you \$50,000, and then gave you \$25,000, and now you desire—

Mr. HAMLIN. \$50,000 in addition.

The CHAIRMAN. Making a deficiency of \$75,000?

Mr. HAMLIN. Yes, sir.

The CHAIRMAN. Will you state to the committee briefly the reasons for it?

Mr. HAMLIN. I would state that I have already sent a written communication and also another one going into very great details, showing the expenses of all our Chinese agents, showing exactly what the expense was last year, and what it will be this year. I think you will find it here.

Mr. CANNON. Is that all in Executive Document No. 106?

Mr. HAMLIN. Yes, sir. That goes into complete detail, and also gives the number of Chinese deported, the number turned away, and goes into the whole matter. With regard to the \$25,000 deficiency that has already been given, we can say that that is an extra expense caused by the new treaty. That is, we ask \$75,000, and we have already received \$25,000, and that is what we estimate the new treaty will cost. Under this new treaty Chinese laborers can return to this country, and they have always hitherto been excluded, but now when a laborer goes out he has to go through the form of registering, and we have to go and investigate him to find out whether his statements are true that he has property here or debts owing him, and he goes out and then when he comes back again we have to go through another investigation to learn that he is the laborer who did go out, and in that work our work is greatly increased. We never had to do that before this new treaty.

Mr. HENDERSON. When was that new treaty made?

Mr. HAMLIN. It was ratified two months ago, rough speaking—December 8th.

The CHAIRMAN. The condition you are now under, from the statements you made heretofore, is that the amount of \$50,000 will be absolutely necessary to carry out the provisions of the new treaty and the provisions of the law that was in existence before that treaty?

Mr. HAMLIN. Yes, sir.

The CHAIRMAN. And the \$25,000 given to you in the urgent deficiency bill will expire sometime about the middle of March or the 1st of April?

Mr. HAMLIN. That will carry us to about the 1st of April. Now, there is another letter, where we give the actual expenses of our inspectors and compute the estimated expenses for the balance of the year. Perhaps Mr. Maher can state those actual expenses. If you will permit Mr. Maher, assistant chief of the special agents' division, I think he can give you them.

The CHAIRMAN. Go ahead, Mr. Maher.

Mr. MAHER. The \$25,000 which you voted will be necessary to enforce the exclusion law until the 1st of April. It has been running now at the expense of about \$6,600 a month and that would require about \$20,000 from April 1 to June 30. It will take about \$15,000 to defray the expenses of the deportation from the Pacific coast to China.

The CHAIRMAN. That would be, in round numbers, \$35,000?

Mr. MAHER. Yes, sir; and the remaining \$15,000 will be probably required to enforce the provisions of the regulations under the recent treaty.

The CHAIRMAN. Now, let me see here if I follow you. You are running at an expense of about \$6,600 a month, and your appropriation will expire about the 1st of April?

Mr. MAHER. The present appropriation.

The CHAIRMAN. So you will need \$20,000 to cover these ordinary expenses and then you will need \$15,000 to cover the deportation of Chinese from the Pacific Slope; and your judgment is you will require \$15,000 additional to carry out the provisions of the new treaty ratified in December?

Mr. MAHER. That is right, sir.

Mr. HAMLIN. Then there is another point. Hitherto the Chinese who have been deported to another country than China—that is those coming in from Canada, etc.,—that expense has been paid by the Attorney-General through his appropriation, but the Comptroller has just ruled, or notified us that he would rule, that that expense in the future must come out of our fund, and that will throw an additional burden on our appropriations. I can not give you the exact amount yet, but I think I can do so within a day or so.

The CHAIRMAN. In addition to the \$50,000?

Mr. HAMLIN. Yes. Hitherto we have only paid the expenses of deportation directly to China, and the burden of sending them back to Canada, if they come through Canada, has come out of another appropriation.

The CHAIRMAN. What would be required is that we should simply change the appropriation and shift a certain amount from the Department of Justice to the Treasury Department?

Mr. HAMLIN. Yes, sir; but I think if you give us the \$50,000 we can get through with that.

The CHAIRMAN. So all you desire is this \$50,000?

Mr. HAMLIN. I think with that we can safely go through.

Mr. CANNON. You only ask \$15,000 for the new treaty?

Mr. HAMLIN. Making \$125,000 in all.

Mr. CANNON. I have got \$20,000 on account of salaries, and \$15,000 on account of deportation, and then \$15,000 for the new treaty. That makes \$50,000, and that is what you now ask?

Mr. HAMLIN. Yes, sir.

Mr. CANNON. Are these 37 inspectors all on duty on the Pacific Coast?

Mr. HAMLIN. No, sir; they are on duty all over the country. New York is an important port, Florida, the Texas border, San Francisco, Portland, Oreg., and all along the northern border. If you like I can give you a statement in detail.

Mr. CANNON. I do not care about that, I only ask generally; is that too many or not enough?

Mr. HAMLIN. I should say the force now is adequate to enforce the law, but under the new treaty it is impossible to tell what extra burden that will put on us. Every laborer we have to investigate when he desires to go out of the country, and we have to investigate him when he comes back, and we have just issued our circular, so it is impossible to tell how much labor that will entail. I think it is a possibility this force will not be large enough.

Mr. HENDERSON. Right there, you did not allow the laborer who went out before to come back?

Mr. HAMLIN. No, sir; under the old treaty the laborer if he ever went out could not come back, but the law is now that the laborer can go out of the country on certain conditions and come back under certain conditions.

Mr. HENDERSON. And the United States has to pay the whole expenses of the matter?

Mr. HAMLIN. Of the investigation; yes, sir.

Mr. CANNON. What do you pay these inspectors?

Mr. HAMLIN. From \$4 to \$6 a day.

Mr. CANNON. Is the average \$6?

Mr. HAMLIN. About \$5.

Mr. CANNON. Of course it means transportation and subsistence?

Mr. HAMLIN. Transportation and subsistence when away from their homes.

Mr. CANNON. Do you know what that costs, about the average? While they are out on duty what is the daily subsistence, \$3 or \$5 a day?

Mr. MAHER. We allow them no expenses whatever. They are given a station and allowed nothing per diem unless the necessities of the case require them to go beyond the limits of their station.

Mr. CANNON. But when they do go you furnish transportation, and how do you fix the subsistence?

Mr. MAHER. Their actual expenses.

Mr. CANNON. Suppose that be \$20?

Mr. HAMLIN. We allow nothing over \$5 a day.

Mr. MAHER. They average about \$3.

Mr. HENDERSON. What do these agents do, for instance, at the port of New York; watch the unloading of the vessels?

Mr. HAMLIN. They are under the collector, and whenever a Chinaman comes on board—there were a great many Chinese coming from Havana to New York and they would all claim to be merchants returning to this country usually, and the chances were that a great many of them were returning laundrymen, but they would always claim to be merchants, and of course that necessitated a careful examination. They have to go through the Chinese quarter and find out all about them and trace out their history. You probably read in the papers last summer the charges that our inspectors were not doing their duty, and the whole history of the matter was given.

Mr. CANNON. These agents are not under civil service?

Mr. HAMLIN. No, sir.

CUSTOMS SERVICE.

The CHAIRMAN. You ask under the head of customs service altogether \$685,000?

Mr. HAMLIN. Yes, sir. I think we ask just exactly the deficiency of last year.

The CHAIRMAN. And in there you double certain salaries, I notice?

Mr. HAMLIN. The salary of the appraiser of merchandise at the port of New York is suggested to be increased from \$6,000 to \$8,000.

The CHAIRMAN. Is it \$6,000; under the statute it seems to be \$4,000?

Mr. HAMLIN. I am quite sure it is \$6,000.

The CHAIRMAN. There must have been an amendment, then, to the statute?

Mr. LIVINGSTON. Why do you recommend \$8,000 instead of \$6,000?

Mr. HAMLIN. Because at the port of New York we collect about three-fourths of our revenues, and the appraiser has a very responsible position. I venture to say it is the most responsible division almost in the Government, and in Secretary Manning's time a careful investigation was made and a report was made by the then supervising special agent, who went carefully into the matter and compared the appraisers' salaries and the salary of the examiners with corresponding positions in private businesses, and the conclusion was reached that those salaries are inadequate; and I feel very strongly that at the port of New York it would be good business to increase the salaries of those men.

Mr. LIVINGSTON. Is living getting dearer up there, or is it not getting cheaper every day?

Mr. HAMLIN. Under the new tariff law, I think that is true.

The CHAIRMAN. I find under the Revised Statutes the appraiser of New York shall receive a salary of \$4,000, and the assistant appraiser, which you ask to be made \$5,000, is given \$3,000, and the examiners, for whom you ask \$3,500, are given \$2,500.

Mr. HAMLIN. That is right, but there are amendments as to the appraiser.

The CHAIRMAN. That might be; I do not know.

The CLERK. By the general deficiency act, approved March 3, 1891, the appraiser of the port of New York gets \$6,000 (Supplement to Revised Statutes, page 925).

Mr. HAMLIN. Then I think there is an amendment as to the salary of assistant appraiser, making it \$4,000.

Mr. LIVINGSTON. The appraiser gets \$1,000 more than a Congressman can get.

Mr. HAMLIN. The collector gets \$12,000 in New York.

Mr. LIVINGSTON. Is this \$3,000 fixed by law on an appropriation bill?

Mr. HAMLIN. By an annual appropriation bill.

Mr. LIVINGSTON. And the other \$6,000 is fixed by special act?

Mr. HAMLIN. By an annual appropriation bill.

The CHAIRMAN. But the word "hereafter" is put in so as to make it permanent. There is another provision in here, "And the Secretary of the Treasury may station officers of customs at such European ports," etc.

Mr. HAMLIN. I want to say as to that, whenever I have been in New York on business I have very frequently gone down to the docks and examined the mode of examining passengers' baggage, and I have always been struck with the hardships to the passengers. They have to go out on the docks and go along a long wharf and find the letter of their baggage—for instance, "H"—and sit down on the baggage, and sometimes they have to wait for one, two, or three hours; and this amendment simply authorizes the secretary to seal baggage on the other side which contains no dutiable articles. Provided there is nothing dutiable in the trunk, it is to be sealed up, and it saves a lot of trouble.

Mr. HENDERSON. And the salaries for the officers are to be paid by the transportation companies—nothing comes out of the Government?

Mr. HAMLIN. Nothing comes out of the Treasury, but I do not know whether you would approve the suggestion that the steamships pay it. Of course it is convenient for them, because they can check the baggage through.

Mr. CANNON. Would not it in effect be a means by which people could import without paying duty? It looks to me like it would make smuggling easy if you have these salaries paid by the steamship companies.

Mr. HAMLIN. I think I would strike out that.

The CHAIRMAN. Now, in regard to the next item, "And that the Secretary of the Treasury may expend such sum as he deems proper in the employment of counsel in customs cases," etc.

Mr. HAMLIN. That is before the Board of General Appraisers. At present we have to detail a clerk from the office of the collector of customs, and in these cases we feel that it is indispensable that the Government have some regular counsel. There are a great many cases arising before the Board, and they are very intricate.

The CHAIRMAN. This language is much broader than that. Is "customs cases" a technical phrase?

Mr. HAMLIN. I think you are right. I think the language is very broad. Of course the district attorney is supposed to take charge of customs cases, provided—

The CHAIRMAN. Now, can not the Department of Justice, which has control of these cases, employ counsel?

Mr. HENDERSON. And special counsel, too?

The CHAIRMAN. Then in addition to the powers now conferred upon the Department of Justice the Secretary of the Treasury is given unlimited power, in his discretion, to employ counsel in customs cases at such fees as he may deem necessary?

Mr. HAMLIN. That is very broad. If that could be put in the shape that the Attorney-General may detail counsel to be paid from the customs-fees fund, in cases before the Board of General Appraisers, that would accomplish exactly what we wish.

Mr. HENDERSON. Has not the Attorney-General the power to do that now out of his appropriation?

Mr. HAMLIN. I have tried to get him to do that, but I have never been able. I think it is a question whether he would have the right to employ special counsel for work which is not court work. You see, the Board of Appraisers is not a court. They practically are a court, but yet nominally they are appraisers of merchandise, and I do not think there is any fund out of which the Attorney-General can pay counsel.

The CHAIRMAN. Under the administrative act of 1890 we changed the system, and we really provided a customs court known as the Board of General Appraisers, and they are really a court.

Mr. HAMLIN. In effect, but in name, of course, they are appraisers of merchandise, so I do not think there is any fund.

Mr. HENDERSON. The power of the Attorney-General is broad as to general counsel; they have to investigate titles and all sorts of things.

Mr. HAMLIN. But this is not a lawsuit; it is a mere appraisal of merchandise. We could never get him to do it, and I understand he has claimed there is no appropriation that could be used for that particular purpose. I do not think the expense would be very large.

The CHAIRMAN. I would not feel willing to recommend this provision, because this is so very broad.

Mr. HAMLIN. If you limit it to \$4,500 or \$4,000 we could have some man employed specially to protect the interests of the Government in cases before this board.

The CHAIRMAN. Will you draw such a provision?

Mr. LIVINGSTON. Why can not this Board protect the Government instead of a lawyer? Who are these men?

Mr. HAMLIN. They are supposed to be an independent body—that is, they decide both for and against the Government.

Mr. LIVINGSTON. Why can not they protect the Government without an attorney before them; do not they know the law?

Mr. HAMLIN. These customs cases have to be argued, and they are very intricate—

Mr. LIVINGSTON. Why?

Mr. HAMLIN. When you come to discuss the effect of one clause of the tariff law and another, and the omission of a comma or anything of the kind, it would be impossible for the Board to act in a judicial capacity and to cross-examine witnesses for the Government.

Mr. LIVINGSTON. They are the best parties in the world to examine them.

Mr. CANNON. Let us take up the practical question. Suppose this deficiency is given at \$4,500, who controls this man's appointment?

Mr. HAMLIN. I should say that would depend entirely upon the wording of the act. If the Attorney-General were to appoint him, of course he would—

Mr. HENDERSON. But under this language the Secretary of the Treasury would.

Mr. HAMLIN. Yes; the Secretary of the Treasury would by this.

The CHAIRMAN. And this would go through the chief clerk's office?

Mr. HAMLIN. It would go through the Board of Appraisers, which go directly from the Secretary to New York.

The CHAIRMAN. You have a permanent appropriation for this general purpose not covered by these requests for deficiencies of \$5,500,000. How much of that is on hand now?

Mr. HAMLIN. I can not tell you now, because I did not anticipate I was to come here for this purpose, but I can telegraph you in an hour just exactly what it is.

The CHAIRMAN. I will thank you to telegraph a statement of the amount of the permanent appropriation and showing the amount expended. You are also entitled to certain miscellaneous receipts which come into that clause in addition to the permanent appropriation of \$5,500,000.

Mr. HAMLIN. Yes; fines, penalties, and forfeitures.

The CHAIRMAN. So last year you had, counting the deficiency, \$6,853,000. Now, I would be glad if you would send us a statement showing how much you have received of those miscellaneous receipts, and what is the estimated amount for this year.

Mr. HAMLIN. I will do that to-day.

The CHAIRMAN. And the necessity for the deficiency?

Mr. HAMLIN. Yes, sir.

Mr. HENDERSON. And I would be glad when you send this statement to our chairman if you will itemize to the extent and tell us how much of this \$685,000 you contemplate for the employment of counsel; also how much for the employment of officers to be stationed at European ports, because that first has to be paid under this act. In brief, you give a number of new provisions here, and I want to see how much of this estimate for deficiency is for these new provisions, so that we can see how much is for the usual and regular deficiency.

Mr. HAMLIN. Yes, sir; and also salaries.

Mr. HENDERSON. Also state the number of customs officers who are estimated for in European ports.

Mr. CANNON. There are a great many of these examiners of merchandise.

Mr. HAMLIN. Yes, sir; there are 50 or 60 in New York alone.

Mr. HENDERSON. He would have to state that to give us the basis of putting in the deficiency.

Mr. LIVINGSTON. What is the next item below there?

Mr. HAMLIN. That would come more under the Supervising Architect, but I can get any information you desire and send it down this morning.

Mr. LIVINGSTON. The reason I asked that was that in our town we have not got any place to put a bale of goods to-day, and our exposition is coming on there, and I do not know what we are going to do about it.

Mr. HAMLIN. We have got to take hold of that and prepare for the exposition there unquestionably, and all over the country we continually have requests for the erection of boathouses for use in the customs service, and storehouses, and inspectors' quarters; but that would come up, I say, more particularly through the Supervising Architect.

The CHAIRMAN. The Supervising Architect can tell us the expenditures, but you can tell us the necessity for it?

Mr. HAMLIN. I can not in particular cases before me, because it has not been brought to my attention, except in regard to the exhibition at Atlanta.

Mr. HENDERSON. The items discussed do not carry any amounts; they simply increase your powers, as I understand it, and by increasing these powers you are increasing the expenses of collecting the revenue from customs?

Mr. HAMLIN. There is one other item above that, "And the Secretary of the Treasury is hereby authorized to permit the bonding, under such regulations as he may deem necessary, of warehouses, etc."

The CHAIRMAN. Is that the one you are speaking of?

Mr. HAMLIN. The last clause on page 14 has a paragraph permitting the bonding of warehouses in which imported dutiable merchandise may be repacked. Under the last tariff law we extended the bonding facilities by which articles may be manufactured for export to bonded warehouses. This would merely authorize the repacking. For instance, the cases which come up most frequently are fish brought in and repacked and exported. It will not result in any increased expenses.

Mr. CANNON. Now about this Atlanta matter, I want to ask a question. There is a general appropriation by the Government to meet the expenses involved in the erection of a Government building. Is not that appropriation available for necessary quarters in connection with this?

Mr. HAMLIN. I have not examined that. That would be for the Supervising Architect.

Mr. LIVINGSTON. No, sir. That fund pertains to the Government exhibit exclusively and to the erection of the Government building. This is to make a store-room and collect duties on goods that come in there as exhibits. Had not we better put in a little appropriation here now?

Mr. HAMLIN. I think that clause applying to the boathouses, storage warehouses, etc., will cover that.

Mr. HENDERSON. Will not everything going to the Atlanta Exposition be first entered in the port of entry and duties paid there?

Mr. HAMLIN. They will be entered there, I suppose, for exposition purposes.

Mr. HENDERSON. Anything going to Atlanta upon which the duties are to be paid, will they not be paid in New York?

Mr. HAMLIN. They go directly to Atlanta. I would suggest we would have to make the building a bonded warehouse, of course.

Mr. HENDERSON. That you have power to do all over the country whenever there is a necessity for it?

The CHAIRMAN. That does not come before this committee.

Mr. HAMLIN. That does not come before this committee, and that will be taken up specially when the time comes to do so.

Statement of Chinese deported, admitted, and rejected at ports of entry in the United States during the fiscal years 1892, 1893, and 1894.

Year.	Admitted.	Refused.	Deported.
1892			175
1893			151
1894	5,599	1,241	201

No record of the number of Chinese admitted and rejected was kept prior to the year 1894.

The amendment to the Geary act, in operation until May, 1893, allowed additional time for registration of resident Chinese, thus accounting for the smaller number of Chinese deported during that year.

COLLECTION OF INTERNAL REVENUE.

STATEMENT OF MR. JOSEPH S. MILLER, COMMISSIONER OF INTERNAL REVENUE.

The CHAIRMAN. Under the head of collecting the internal revenue, among the items of deficiency asked for by the Treasury Department is one of \$100,000 for your Bureau for salaries and expenses of collectors and deputy collectors and clerks, etc. Will you please explain to the committee how the deficiency occurred and the necessity for the appropriation?

Mr. MILLER. I was notified, Mr. Chairman, to come up to discuss the recommendations made in a letter addressed to Senator Cockrell in regard to some appropriations for people who are used in connection with the sugar-bounty business. I think this \$100,000 can be somewhat reduced.

The CHAIRMAN. Will you do us the favor to make a note of that and look over it and let us see you to-morrow or Monday?

Mr. MILLER. I think we can take off a little of it. The notice which I had requested the Secretary to notify the officials to appear here to explain matters in connection with sugar-bounty business, document 186. I am having some statements made now in connection with the deficiency here, and I think we can probably get that down a little, and if we can, I want to do it.

The CHAIRMAN. This is the item that the Auditor of the Treasury Department be directed to allow expenses for personal services of officers, clerks, employees, etc., in the enforcement of the law respecting sugar bounties?

Mr. MILLER. I can explain that by reading the provisions in the last legislative appropriation bill.

(The provision was read.)

Mr. MILLER. After the repeal of the sugar-bounty provision act it became necessary for us to employ or to retain in our employment certain persons who had been on the rolls regularly in connection with sugar-bounty work. They were kept there for the purpose of closing up the sugar-bounty business. We retained the chief of division and four clerks. The allowances were regularly made by the Secretary, but when the accounts went to the auditing office the Auditor held that under the act of 1882 they could not be paid, because that act provides that no one who is employed at the seat of government can be paid a compensation unless he is specifically provided for in an appropriation act. This is simply to authorize the Auditor to audit the claim to those people.

Mr. HENDERSON. The money has been paid them?

Mr. MILLER. A part has been paid, but not audited. However, the service has been rendered and we retained those people because they were the most efficient and most familiar with the work.

The CHAIRMAN. They were persons—

Mr. MILLER. Already in the employ of the Government and rendering that service. They were simply retained to finish up the work.

Mr. HENDERSON. How many did you discharge on account of the change?

Mr. MILLER. About four. I think I retained about half. I do not remember the exact organization.

The CHAIRMAN. Are any still in your employ?

Mr. MILLER. There are still some employed in connection with that duty. We have on file, I suppose, 7,000 or 8,000 claims. I thought as there was likely to be some question raised as to the bounty the best thing we could do was to adjust the claims as fast as possible, and have a record made. We have to-day practically a complete record of everything that was done before the act of August 28.

Mr. HENDERSON. Is this chief of division and four clerks in the employ of the Government?

Mr. MILLER. The chief of the division will, under the new appropriation, be designated practically as chief of the income tax division.

Mr. CANNON. How much are these accounts?

Mr. MILLER. The amount we ask is \$7,713.12. That I got from the accounts division. There is still a good deal of work and a good many of these claims, and I want to explain a little further; a good many of these sugar bounty-claims were irregular; there were mistakes made, and certificates were improperly made, and various trifling matters in connection with them that required them to be sent back, and some of them, a good many of them, are outstanding yet, especially in maple-sugar claims, and we have not got a complete record of those claims, and there will be a good deal of work in connection with that.

Mr. CANNON. Is this amount of \$7,713.12 merely for salaries?

Mr. MILLER. That is all, sir; it is simply for these people who have been retained there—one chief of the division, and the balance are civil-service clerks.

Mr. CANNON. That takes in the whole of this here?

Mr. MILLER. Yes, sir; I do not think we will need the whole of it, but if we do not we will not use it, of course, because as soon as we organize the income-tax division they will go in under a provision in the appropriation bill which authorizes an increased force for that purpose.

The CHAIRMAN. There is an item below there "For detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws, etc.," for which you ask \$500.

Mr. MILLER. That was when we had \$25,000 appropriation, and we had to cut very close there.

Mr. HENDERSON. This, I suppose, is where matters have been due since and ought to be allowed?

Mr. MILLER. The expense was really incurred. These expenses are incurred under the direction of the revenue agents in the moonshine districts and very often it is difficult to get in vouchers promptly. I think that is about the best fund we have. I think we have better results and more money turned into the Government from it than anything we have got.

DONALD MACMASTER, PAYMENT TO.

STATEMENT OF MR. GEORGE W. MAHER, ASSISTANT CHIEF OF DIVISION OF SPECIAL AGENTS OF CUSTOMS.

The CHAIRMAN. Explain the item of "payment to Donald Macmaster, \$1,532.98."

Mr. MAHER. Twohey was the special agent, and was arrested at Montreal for conspiracy at the instigation of persons who had been engaged in smuggling. This is the second trial of Mr. Smith for the alleged offense. He was successfully defended by this firm, the bill was rendered, and the secretary notified Mr. Macmaster that there was no fund from which the bill could be paid, but the matter would be called to the attention of Congress. The services of the lawyer were necessary because there was no authority under which a lawyer of this country could go to Montreal and try this case.

The CHAIRMAN. Why should the Government pay this instead of Twohey?

Mr. MAHER. The man was acting for the Government in the smuggling cases. This party had been caught smuggling goods into the United States, and as soon as he had an opportunity and found the officer in Canada he had him arrested for conspiracy, and he was tried there and acquitted.

The CHAIRMAN. The services rendered by Mr. Twohey were rendered inside the lines of the United States.

Mr. MAHER. His goods were seized in the United States, but the services were rendered by an officer stationed at Montreal, Canada. Twohey and Smith are two officers who were originally arrested, but the second charge was not brought against Twohey, but against Smith.

J. A. BELYEA, PAYMENT TO.

The CHAIRMAN. That is the next item below for payment to J. A. Belyea?

Mr. MAHER. That is an attorney residing at St. John, and is a similar condition of affairs.

Mr. LIVINGSTON. Who had Twohey arrested?

Mr. MAHER. A tailor in Montreal by the name of Milroy.

Mr. LIVINGSTON. What authority had he to arrest him?

Mr. MAHER. It was exercised under the laws of Canada. He had him indicted for conspiracy, and the trial was in Canada. The other trial was at New Brunswick—that is, the Belyea, case which was for a similar offense. This man May at St. John, New Brunswick, had smuggled, in twelve years, goods into the United States and evaded duties upon them, which would have amounted to about \$30,000. He was arrested at Eastport, Me., and his trial is still pending. When our agent went on business to St. John Mr. May had him arrested. The Secretary of the Treasury telegraphed to our agent; he requested that counsel be furnished him; that it was necessary for him to act as he did in Montreal, because the expense of counsel would be a matter referred to Congress for its action.

Mr. HENDERSON. When the Attorney-General employs special counsel we get a statement of the account from the attorney giving some idea of the work, but this executive document does not state the number of days of trial or give any data by which we can estimate the reasonableness of the charge?

Mr. MAHER. The bill of Mr. Belyea was itemized and referred to the Warrant Division; I will ask if you desire it, and have it sent up here.

The CHAIRMAN. Was there anything ever paid to Donald McMaster?

Mr. MAHER. A previous account, I think, of about \$1,050; that was on the first trial. That was in full for services for the firm.

The CHAIRMAN. When was that paid?

Mr. MAHER. I think about 1890 or 1891, sir.

The CHAIRMAN. An item in a deficiency bill?

Mr. MAHER. In a deficiency bill.

The CHAIRMAN. Can you have sent to us from any division of the Department a full account of what his first accounts were, and how the items were made up of the \$1,532.98?

Mr. HENDERSON. We ought to have a statement of both.

Mr. MAHER. That was before you, I think, at the last Congress. I think the statement was sent down to this committee.

Mr. LIVINGSTON. You had this item in the last deficiency bill?

Mr. MAHER. Yes, sir.

Mr. LIVINGSTON. As we refused it then, why do you put it back in here?

Mr. MAHER. I presume the matter is now under consideration because of the letter addressed to the committee by the Secretary of the Treasury calling attention to a former request, on which no action was taken.

Mr. LIVINGSTON. I remember our action on the last bill was that we thought he had been paid enough.

Mr. MAHER. Your action was adverse to this claim.

Mr. HENDERSON. How much has he been paid already?

Mr. MAHER. \$1,050 for the first trial—that is, McMaster.

Mr. CANNON. The other has not been paid anything?

Mr. MAHER. Nothing.

Mr. CANNON. Will you send those accounts up?

Mr. MAHER. I will have them sent up. In regard to McMaster, I do not know that his account is itemized, but Belyea's is. I will have them sent up from the warrant division.

RECOINAGE OF SILVER COIN.

STATEMENT OF MR. R. E. PRESTON, DIRECTOR OF THE MINT.

The CHAIRMAN. Look at the bottom of page 6 of the bill before you, to the item of "recoinage of silver coin." You ask for \$2,948.36?

Mr. PRESTON. That is all right. There was a loss incurred—

The CHAIRMAN. Explain it.

Mr. PRESTON. The uncurrent coin is transferred from the Treasury to the mint for recoinage, and it will not produce as much new coin as the face value of the old coin.

The CHAIRMAN. The Treasury is charged with the face value and this is the difference between the face and the real value after it has been recoined?

Mr. PRESTON. Yes, sir.

The CHAIRMAN. Is the next item the same, to reimburse a loss?

Mr. PRESTON. Yes, sir; that is a similar item.

The CHAIRMAN. Is there any other item under you?

Mr. PRESTON. The Denver mint. There is a deficiency there.

The CHAIRMAN. "Mint at Denver, Colo., for wages of workmen, \$800," and "for incidental and contingent expenses, \$2,000?"

Mr. PRESTON. Well, the deposit of gold has increased very largely at Denver last year. For the last calendar year it is nearly \$6,000,000 as against \$3,000,000 the year before, and this fiscal year there will be about \$7,000,000, and in order to keep the work up there we had to run overtime.

The CHAIRMAN. We gave you \$4,000 more than you asked for. The estimate for this year was \$13,750, and we gave you \$17,500.

Mr. PRESTON. I submitted an estimate for that; I sent in an estimate for it.

The CHAIRMAN. In the next item of \$2,000 for incidental and contingent expenses, your estimate was \$2,750 and we gave you \$4,000?

Mr. PRESTON. Yes; that was on an estimate I made. You gave me a deficiency in the last year.

Mr. HENDERSON. As I understand you, it is because of the increased business that both of these items are asked for?

Mr. PRESTON. Yes, sir; on account of increased business.

Mr. HENDERSON. Necessitating an increase in the number of employees?

Mr. PRESTON. An increased number of depositors necessarily increased the number of workmen.

Mr. HENDERSON. Are they under civil service?

Mr. PRESTON. No, sir; they are not.

Mr. LIVINGSTON. Do you mean to say this mint at Denver is run—

Mr. PRESTON. I mean we are receiving gold bullion and assaying and paying its value. It is really an assay office and not a mint. There has never been any coinage there.

The CHAIRMAN. The next item is, "freight on bullion," for which you ask \$18,000?

Mr. PRESTON. That is due to the increased deposit of gold which is necessary to be transferred to the mint at Philadelphia for coinage.

Mr. LIVINGSTON. Would it not be cheaper to have a mint at Denver and coin there?

Mr. PRESTON. I think so. I think it would be good policy. I would like to coin near the source of production and place it in circulation there.

Mr. CANNON. It would have to be transported?

Mr. PRESTON. Then it would not fall upon the Government if it was coined, because we pay the depositors right there.

Mr. CANNON. Why, not if you need the money in New York?

Mr. PRESTON. It would be the depositor's money and not the Government's.

Mr. LIVINGSTON. The truth is you pay on the bullion to get it away and pay on the coin to get it back?

Mr. PRESTON. We do not pay on the coin to get it back. We pay by draft on Chicago and New York.

Mr. LIVINGSTON. They take the silver certificates for their gold bullion?

Mr. PRESTON. I do not know what they pay them in; he simply draws a check.

The CHAIRMAN. Is there enough gold bullion coming to Denver to justify the additional expense of putting a mint at Denver?

Mr. PRESTON. Well, the deposit of gold there has increased very largely. You must remember there are feeders there—gold from New Mexico, Utah, Idaho, and Montana, and if there was a mint at Denver a large portion of that would be sent there.

The CHAIRMAN. And it could also be used for the mintage of silver?

Mr. PRESTON. Very largely, if there was a mint there.

The CHAIRMAN. It is in the heart—

Mr. PRESTON. Of the silver-producing region.

Mr. HENDERSON. Is there not a general increase in the production of the gold of this country?

Mr. PRESTON. A very large increase.

Mr. HENDERSON. What do you estimate for this current year?

Mr. PRESTON. It is too early to give a statement for this year. I think it will be nearly \$43,000,000 for 1894. Those are my figures, although it may be a little under that, but it will be about that for the calendar year.

FEBRUARY 9, 1895.

TREASURY OFFICIALS AD INTERIM.

STATEMENT OF MR. H. KRETZ, CHIEF OF APPOINTMENT DIVISION, TREASURY DEPARTMENT.

The CHAIRMAN: The first item is, "That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay to all officers under the Treasury Department whose terms of office have expired or shall expire before the appointment and

qualification of their successors, etc." That means where an officer has resigned, or his commission has expired, and he still continues to perform the duties of the office in the interim between that resignation and the qualification of his successor, the Secretary of the Treasury shall have power to pay his salary. Is there a necessity for the provision?

Mr. KRETZ. There was a provision for the customs officers made last year, and this we ask now to apply to assistant treasurers. For instance, the man in Boston, his time expired two months ago. He can not get pay because the accounting officers have ruled that he can not after the expiration of his time get pay.

The CHAIRMAN. When was that ruling?

Mr. KRETZ. It was a ruling given by Mr. Pugh, Commissioner of Customs, on an opinion from the Attorney-General.

The CHAIRMAN. This is exactly the law in regard to ministers abroad, charged with affairs and consular offices, that until their successors reach there they remain on duty and get pay?

Mr. KRETZ. They have been so paid for thirty years, but the Commissioner of Customs rules differently. Take the man in Boston; his term expired two months ago, but he can not draw pay unless you authorize it here.

The CHAIRMAN. Does this other fellow draw pay—this man who is appointed?

Mr. KRETZ. He is not paid until he qualifies.

Mr. HENDERSON. There is no double pay?

Mr. KRETZ. Oh, no; only when a man is qualified does he get any pay naturally.

Mr. LIVINGSTON. The man who is appointed does not get a salary until he qualifies?

Mr. KRETZ. Yes, sir; and where a man's term has expired, even if his successor is not appointed, he can not draw pay.

CONTINGENT EXPENSES, TREASURY DEPARTMENT.

STATEMENT OF MR. W. H. HILLS, ASSISTANT SUPERINTENDENT OF BUILDING, TREASURY DEPARTMENT.

The CHAIRMAN. Will you turn to page 5 of the bill, to "Contingent expenses of the Treasury Department," and state in regard to the first item for newspapers, law books, city directories, etc.?

Mr. HILLS. That money is required for the purchase of law books and directories.

Mr. HENDERSON. What kind of directories?

Mr. HILLS. City directories.

Mr. HENDERSON. Of different cities?

Mr. HILLS. Yes, sir; and of Washington. We have but one Washington directory in the Treasury Department to-day.

The CHAIRMAN. We gave you this year \$1,100, and that is \$100 more than you had last year.

Mr. HILLS. Yes, sir; but most of that went to the Commissioner of Navigation, that \$100 additional.

The CHAIRMAN. And you actually need this?

Mr. HILLS. There is no question about it. You see under this new law the different Auditors are provided with law clerks and there has been no provision made for law books. I have in my hand here letters from the different Auditors stating the books they will require—

Mr. HENDERSON. Explain the necessity for city directories?

Mr. HILLS. We need them in a great many respects, perhaps not officially as much as for other purposes—

Mr. HENDERSON. Do you send out drafts to people?

Mr. HILLS. Oh, yes, sir; they are indispensable in connection with sending out checks from the Register's office in paying the interest on the loans where we have lost the address or they have failed to give the address and give their names.

Mr. HENDERSON. It is a business necessity and not an ornamental necessity?

Mr. HILLS. Oh, no, sir; it is an actual necessity.

The CHAIRMAN. How much have you on hand?

Mr. HILLS. We have \$4 or \$5.

Mr. SAYERS. Give an itemized statement of how it is you spent \$1,100 up to this time, as against \$1,000 for last year.

Mr. HILLS. Yes, sir.

The CHAIRMAN. The second item is for the purchase of horses and wagons, etc.

Mr. HILLS. Yes, sir; you see the appropriation for this year is \$800 less than last year. The appropriation for last year was \$2,800, \$2,500 originally and a deficiency of \$300, and this year we need the \$2,900. We need new harness, keep of horses, and repairs to wagons.

The CHAIRMAN. When Congress reduces an appropriation you gentlemen down

there do not reduce your expenditures so as to meet that reduction, but go ahead and make a deficiency?

Mr. HENDERSON. You can not help yourself?

Mr. HILLS. Not very well. Of course I do not know what we would do in regard to our hauling. You see, all the stationery purchased for the use of Treasury officials throughout the United States is distributed from Washington. That has all got to be hauled. Then, right over at the Butler Building all the medicines used in connection with the Marine Hospital are prepared there, and that hauling has to be done.

The CHAIRMAN. What was given this year?

Mr. HILLS. \$2,000.

The CHAIRMAN. How much for the year 1896?

Mr. HILLS. I do not know, sir. I think the estimate was \$3,000.

The CHAIRMAN. When you make out the statement asked for by Governor Sayers, will you make out a statement of that and send it to us?

Mr. HILLS. Yes, sir.

Mr. LIVINGSTON. What about this charge that one of the Cabinet officers had a \$1,500 silver-banded harness made and paid for by the Treasury?

Mr. HILLS. I do not know anything about that?

Mr. LIVINGSTON. And paid from the Treasury Department?

Mr. HILLS. Of course it would not come under the observation of the Secretary; it would go through the accounting officer and be disallowed, probably.

Mr. LIVINGSTON. I did not suppose there was any truth in it, but I thought perhaps you knew?

Mr. HILLS. No, sir.

Mr. HENDERSON. You do not know that money was spent that way?

Mr. HILLS. No, sir; the only harness purchased was one at \$225.

Mr. LIVINGSTON. Single?

Mr. HILLS. No, sir; double.

Mr. LIVINGSTON. For what?

Mr. HILLS. For the Secretary's double carriage. That is not much money for a good harness—\$225.

Mr. LIVINGSTON. In these times?

Mr. HILLS. Not for handmade harness; good durable harness.

Mr. LIVINGSTON. Does not this harness belong to the Government?

Mr. HILLS. Yes, sir.

Mr. LIVINGSTON. When the present Secretary retires what becomes of it?

Mr. HILLS. It remains in our stable and goes to his successor.

Mr. HENDERSON. Have these harnesses always been paid for out of the public funds?

Mr. HILLS. Oh, yes sir. They are for public use.

The CHAIRMAN. How many horses have you?

Mr. HILLS. We have ten.

The CHAIRMAN. How many do you have for doing the hauling of the Department?

Mr. HILLS. About five.

The CHAIRMAN. What are the other five used for?

Mr. HILLS. They are used by the Assistant Secretaries and the Secretary.

The CHAIRMAN. Each of the three Assistant Secretaries have one?

Mr. HILLS. Yes, sir; and the Secretary has two.

The CHAIRMAN. And no other bureau officer?

Mr. HILLS. No other bureau officer; no, sir.

The CHAIRMAN. And that has always been the habit with the Department?

Mr. HILLS. It has not been the practice. What I mean is this: There was a time when bureau officers had carriages—the Commissioner of Internal Revenue, the Second Auditor, and I do not know but what the Comptroller of the Currency.

Mr. SAYERS. How long ago?

Mr. HILLS. Some ten or twelve years ago.

The CHAIRMAN. The third item is for the purchase of ice. The appropriation given to you for 1895 was \$2,500?

Mr. HILLS. Yes, sir.

The CHAIRMAN. And that commenced the 1st of last July; how much have you on hand of that appropriation?

Mr. HILLS. I will say in connection with that, after the 15th day of April last nearly all the ice that was used in the Treasury building and annexes was purchased by the employees.

Mr. SAYERS. That has got nothing to do with this appropriation?

Mr. HILLS. I mention that in explanation of that deficiency. We expended up to December 31, \$1,360, and we will probably spend up to June 30, \$1,360, making \$2,720, so the estimate is probably \$5 in excess of the requirement.

Mr. HENDERSON. And you have on hand how much?

Mr. HILLS. We expended \$1,360.

The CHAIRMAN. What do you pay for ice this year?

Mr. HILLS. Twenty-two and three-fourths cents a hundred. The balance now on hand is \$1,180.

The CHAIRMAN. What did you pay the year before?

Mr. HILLS. Twenty-eight cents.

The CHAIRMAN. Is there any other matter?

Mr. HILLS. Yes, sir; there is an item of \$20,000 for furniture for public buildings.

The CHAIRMAN. Well, what about that? You had an appropriation this last year of \$180,000, and you had no deficiency.

Mr. HILLS. Well, we did not have any deficiency, owing to the fact we had no money after the 1st of April. We did not issue any requisitions.

The CHAIRMAN. And this year you have been given \$180,000, and how much have you on hand?

Mr. HILLS. We have \$17,455, and in addition to that we have contracts involving furniture worth \$15,580, so as a matter of fact—

The CHAIRMAN. That would leave you \$2,000; how much did you have on hand?

Mr. HILLS. \$17,455.

The CHAIRMAN. And have contracts out to the amount of \$15,000?

Mr. HILLS. Yes, sir; but this appropriation has been charged with that.

The CHAIRMAN. So you have \$17,000 clear?

Mr. HILLS. Yes, sir.

The CHAIRMAN. For what public buildings have you any furniture on hand that you can use?

Mr. HILLS. This \$15,500 is to go, some to Tallahassee, Fla., some—I have a list here of the whole matter if you would like to have me read it.

The CHAIRMAN. Have you got it there so that you can give it to the stenographer?

Mr. HILLS. Yes, sir.

[In explanation as to the necessity for an additional appropriation of \$20,000, "Furniture and repairs of same for public buildings, 1895."]

New buildings to be furnished at the following points:

Alexandria, La	\$3, 800
Camden, Ark	2, 200
Haverhill, Mass	3, 200
Jacksonville, Fla	8, 500
Tallahassee, Fla	3, 800
Lima, Ohio	3, 000
St. Albans, Vt	3, 500
York, Pa	3, 500
	<hr/> \$31, 500

Additional amounts required to complete the furnishing of buildings at the following places:

Houlton, Me	200
Lowell, Mass	1, 000
Fort Dodge, Iowa	900
Cedar Rapids, Iowa	800
Fremont, Nebr	250
Sioux Falls, Dak. (South)	1, 400
Lewiston, Me	200
Martinsburg, W. Va	500
Staunton, Va	250
Jackson, Mich	400
Galesburg, Ill	350
Sheboygan, Wis	650
Duluth, Minn	700
Paris, Tex	350
	<hr/> 8, 050
	<hr/> 39, 550

Amount required for old buildings, including \$5,000 for United States custom-house, San Francisco, Cal.

13, 485

53, 035

Balance to the credit of the appropriation

17, 455

Furniture, etc., now being manufactured for new United States buildings above mentioned

15, 580

Additional appropriation required

20, 000

53, 035

Mr. HENDERSON. Does the statement show where you expect to expend the deficiency?

Mr. HILLS. Yes, sir.

The CHAIRMAN. Does it show where all has gone you have spent up to date?

Mr. HILLS. No, sir; that is something else.

The CHAIRMAN. I wish you would give us that, showing what has become of that appropriation and what you desire this deficiency appropriation for.

Mr. HILLS. As far as the future is concerned, this exhausts the subject.

The CHAIRMAN. Then give it to us as far as the past appropriations are concerned.

Mr. HENDERSON. Are these to finish buildings or to take the place of old furniture?

Mr. HILLS. They are to furnish eight new buildings and to complete furnishing fourteen new buildings. Then there will be \$13,485 for old buildings, including \$5,000 for United States custom-house, San Francisco, Cal.

Mr. HENDERSON. Well, your statement will give that in detail?

Mr. HILLS. Yes, sir; it is all here.

Mr. SAYERS. Is the Alexandria, La., building completed?

Mr. HILLS. No; we are informed by the supervising architect—

The CHAIRMAN. Has it been turned over to you?

Mr. HILLS. It has not been turned over yet.

Mr. SAYERS. When will it be turned over to you?

Mr. HILLS. In May.

Mr. SAYERS. When will the building at Camden, Ark., be turned over to you?

Mr. HILLS. Well, it ought to be in April.

Mr. SAYERS. When will it be?

Mr. HILLS. Here is the statement of the Supervising Architect—

Mr. SAYERS. When will the building at Haverhill, Mass., be turned over?

Mr. HILLS. In April.

Mr. SAYERS. Jacksonville, Fla.?

Mr. HILLS. In March, or probably April.

Mr. SAYERS. Tallahassee, Fla.?

Mr. HILLS. We are going to ship furniture there right away.

Mr. SAYERS. Have you purchased the furniture for that place?

Mr. HILLS. No, sir; we are going to put in a part of the \$15,000 worth of furniture in that building.

Mr. SAYERS. How about the building at Lima, Ohio; when will it be turned over to you?

Mr. HILLS. In May.

Mr. SAYERS. St. Albans, Vt.?

Mr. HILLS. In June.

Mr. SAYERS. York, Pa.?

Mr. HILLS. In June.

Mr. SAYERS. Houlton, Me.?

Mr. HILLS. That is occupied in part.

Mr. SAYERS. Lowell, Mass.?

Mr. HILLS. That is partly furnished and will be occupied within the next thirty days, or ought to be.

Mr. SAYERS. Fort Dodge, Iowa?

Mr. HILLS. Partly occupied.

Mr. SAYERS. Cedar Rapids, Iowa?

Mr. HILLS. Partly occupied.

Mr. SAYERS. Fremont, Nebr.?

Mr. HILLS. I think we have gotten into that building within the last three or four days.

Mr. SAYERS. Sioux Falls, S. Dak.?

Mr. HILLS. The same condition, sir.

Mr. SAYERS. Lewiston, Me.?

Mr. HILLS. That building should have been done some time ago, and the furniture is in that building in part.

Mr. SAYERS. Martinsburg, W. Va.?

Mr. HILLS. It ought to have been completed—

Mr. SAYERS. I am asking you when it will be completed.

Mr. HILLS. I think the furniture, with the exception of a small item, is already provided and in the building.

Mr. SAYERS. When will the Martinsburg, W. Va., building be completed?

Mr. HILLS. March, 1895. We have been very long in getting into that building.

Mr. SAYERS. Staunton, Va.?

Mr. HILLS. We are in there now.

Mr. SAYERS. Jackson, Mich.?

Mr. HILLS. We are in there.

Mr. SAYERS. Galesburg, Ill.?

Mr. HILLS. We are in there.

Mr. SAYERS. Cheboygan, Wis.?

Mr. HILLS. The furniture in part is contracted for, and will be in there by the latter part of this month, or ought to be.

Mr. SAYERS. Duluth, Minn.?

Mr. HILLS. We are in the building.

Mr. SAYERS. Paris, Tex.?

Mr. HILLS. It ought to be completed, well, within less than a month. We ought to have been in there sometime ago.

Mr. SAYERS. Now, have you any furniture on hand and not in use except that which is called for on the \$15,000 contract?

Mr. HILLS. No, sir; not a particle of furniture.

Mr. SAYERS. So that all the furniture that you have available is that which is called for under the contract for \$15,580, and that which you will be able to buy with the balance on hand of \$17,455?

Mr. HILLS. That is every dollar that can be made available.

Mr. LIVINGSTON. I want to ask you, Of whom do you get this furniture?

Mr. HILLS. We get up our specifications and advertise for bidders, and in addition we have names of the manufacturers of furniture to whom we send voluntarily our plans and specifications for furniture, and they tender proposals, and some of the furniture is manufactured in Wisconsin, and Maryland, Pennsylvania, Ohio, Michigan, and all of those States.

Mr. LIVINGSTON. Do you not buy the furniture as near the locality in which it is to be used as you can?

Mr. HILLS. No, sir.

Mr. LIVINGSTON. You have no regard, then, for transportation?

Mr. HILLS. No, sir; that is subject to competition in getting the lowest bid.

Mr. LIVINGSTON. Do you accept the lowest bid with transportation added?

Mr. HILLS. Yes, sir; the contract calls for the delivery and placing in the building.

PUBLIC BUILDINGS.

STATEMENT OF MR. C. E. KEMPER, ACTING SUPERVISING ARCHITECT.

The CHAIRMAN. What is the public building you want to add to this list and the necessity for it?

CHARLESTON, S. C., PUBLIC BUILDINGS.

Mr. KEMPER. We estimate \$40,000 additional for Charleston, S. C.

Mr. CANNON. That is not in here.

Mr. KEMPER. That is not in the original estimates, because when those estimates were made we thought we would have the work advertised and a bid taken about this time, so that we could come to Congress and let you know just what the exact deficiency would be; but we have not been able to take a bid as yet, so that we are obliged to come and ask for an estimated amount of deficiency.

Mr. CANNON. That estimate has not yet been approved by the Secretary of the Treasury?

Mr. KEMPER. It has. It was sent to the Speaker of the House four or five days ago.

BROOKLYN, N. Y., POST-OFFICE.

Mr. SAYERS. The first item is for the post-office at Brooklyn, N. Y. What about that?

Mr. KEMPER. When that building was nearing completion, in fact, about ready for occupancy, and before the heating apparatus in that building was entirely completed, it was necessary to put heat in the building in order to dry the plastering and the building generally, so as to make it ready for occupancy, and a contract for temporary heating was entered into by the office with Blake & Williams, of New York City, I believe, but there was not sufficient money remaining to the credit of the appropriation to pay the bill in full and we have come to Congress.

Mr. SAYERS. This is in excess of the limit of construction of that building?

Mr. KEMPER. Yes, sir.

FORT DODGE, IOWA, POST-OFFICE.

Mr. SAYERS. For post-office at Fort Dodge, Iowa. You ask, for the completion of the building, \$1,500. How does this deficiency occur?

Mr. KEMPER. In that case the plan for the building did not embrace witness room.

There is the United States court held there, and the judge of the circuit, Judge Shiras, reports that there is not sufficient room there for his witnesses, etc., and therefore we want to fit up three rooms in the attic—grand jury room, petit jury room, etc.

Mr. SAYERS. You have no grand jury room in the building?

Mr. KEMPER. There is one jury room, but not sufficient—at all events he wants three rooms for jury purposes.

Mr. SAYERS. And \$1,500 will complete that?

Mr. KEMPER. Yes, sir; and put the building in the shape he wants it.

Mr. SAYERS. Have you expended the entire appropriation?

Mr. KEMPER. We have about \$3,300 to the credit of the building.

Mr. SAYERS. How do you propose to dispose of that?

Mr. KEMPER. The balance remaining to the original appropriation, with the \$1,500, will just about finish up the room. In order to put these rooms on the attic floor it will be necessary to cut four dormer windows through the side of the roof, involving that change in the roof construction, and we estimate that it will take about that.

HELENA, ARK., POST-OFFICE.

Mr. SAYERS. For post-office and court-house at Helena, Ark. Your limit was \$75,000 and it has already been increased \$6,000 last year?

Mr. KEMPER. That was not sufficient to complete the approaches to the building.

Mr. SAYERS. What do you mean by approaches?

Mr. KEMPER. I can give you the items here. Vitrified brick driveway leading to the rear of the building, where the mails will be handled, granolithic sidewalk around entire site, and the site is rather a large one. The brick driveway will cost \$1,000 and the granolithic sidewalk around the building will cost about \$3,500. Then there is street curb and guttering, \$1,500; lot coping and iron fence, \$3,000; taking up old wooden fence and plank sidewalks, \$150; and contingent expenses, \$1,075.

Mr. SAYERS. Does it take \$1,000 now to supervise the expenditure of about \$7,000?

Mr. KEMPER. No, sir; an expenditure of about \$10,225, because we have a balance on hand available of \$6,225 and we are asking for \$4,000.

Mr. SAYERS. But Congress appropriated \$6,000 last year; why did not you proceed to carry that appropriation into effect?

Mr. KEMPER. We did not have the money; it was not sufficient.

Mr. SAYERS. And you did not propose to do anything unless the appropriation suits yourself. You could have done some of this work with the \$6,000?

Mr. KEMPER. It would be better, Mr. Sayers, to have it all done at once, and put the building in proper shape, than to do it by piecemeal. It always costs more money to do work of this character by piecemeal.

HAVERHILL, MASS., POST-OFFICE.

Mr. SAYERS. For post-office at Haverhill, Mass., you ask \$3,000 in excess of limit; how does this happen?

Mr. KEMPER. The foundations were defective. The soil proved to be unstable, and when we went to get a foundation we had to carry the building down about 15 feet, through rock, etc.

Mr. SAYERS. Is that building constructed?

Mr. KEMPER. It is about constructed now.

Mr. SAYERS. When will it be completed?

Mr. KEMPER. That building ought to be completed sometime about the middle of the summer. I want to say in regard to that Haverhill building that it ought to be changed from "for extra foundations," so as to read, "for heating apparatus and completion of building." The deficiency is really caused by the extra foundations, but they have been put in, and now the items of expense for which we will have to pay will be for heating apparatus and completion of building.

NEW HAVEN, CONN., CUSTOM-HOUSE.

Mr. SAYERS. For custom-house and post-office at New Haven, Conn., you ask \$3,000 deficiency?

Mr. KEMPER. There was an appropriation of \$65,000 there to enlarge that building, and when that was done we found it necessary to remodel the heating apparatus.

Mr. LIVINGSTON. And limited?

Mr. KEMPER. It was necessary to remodel the heating apparatus in the building because of this extension, and it will cost about that much money.

NEW YORK CUSTOM-HOUSE.

Mr. SAYERS. For custom-house at New York, for expenditures for advertising sale of old custom-house, \$2,308.05.

Mr. KEMPER. Under the act of March 3, 1891, that property was ordered to be

sold, but the limit of \$4,000,000 was fixed on it. We advertised, but we did not get the \$4,000,000. We had no appropriation out of which to pay for this advertising, and this is simply to provide for that contracted liability.

Mr. SAYERS. How long a period did this advertisement cover?

Mr. KEMPER. It was advertised, I suppose, for thirty days, but that was before I came in the office, but the items are here. The Mail and Express—

Mr. SAYERS. Never mind about that.

Mr. LIVINGSTON. I would like to have those items in, if you do not mind.

(See same in statement appended.)

PARIS, TEX., COURT-HOUSE.

Mr. SAYERS. For court-house and post-office at Paris, Tex. Why do you need an elevator?

Mr. KEMPER. It is a three-story building.

Mr. SAYERS. Do you have elevators in all three-story buildings?

Mr. KEMPER. We aim to have them in, and they ought to be in.

Mr. CANNON. How large a place is Paris?

Mr. KEMPER. I do not know, but I suppose it has 25,000 or 30,000 people.

PITTSBURG, PA., COURT-HOUSE.

Mr. SAYERS. For court-house and post-office at Pittsburg, Pa. How is it, when we gave you what you asked last session for this purpose, you come in here with another demand?

Mr. KEMPER. Because, owing to a clerical mistake in the accounts division, this item of \$130.90 was not included.

SPRINGFIELD, MO., COURT-HOUSE.

Mr. SAYERS. For court-house and post-office at Springfield, Mo., you ask \$5,000 for an elevator; is that a three-story building?

Mr. KEMPER. Yes, sir; it is a three-story and basement, and an elevator was included in the original estimate, but under the decision of the Comptroller we can not pay for it out of this office appropriation.

Mr. SAYERS. Have you the money sufficient to pay for the elevator on hand?

Mr. KEMPER. In the office appropriation for heating, hoisting, and ventilating?

Mr. SAYERS. No; I mean for court-house and post-office at Springfield.

Mr. KEMPER. No, sir; we have not enough.

Mr. SAYERS. How much money have you on hand?

Mr. KEMPER. \$4,790.07.

Mr. SAYERS. For what purpose is that to be used?

Mr. KEMPER. The elevator, grille work, etc., is estimated to cost \$7,500.

Mr. SAYERS. And you have how much on hand?

Mr. KEMPER. \$4,795.07.

Mr. SAYERS. If we give you \$5,000 we give you more than you asked for.

Mr. KEMPER. No; we asked for \$5,000, and have a balance available of \$4,795.07. It is estimated that this work will cost \$9,795.70, which would be a few hundred dollars more.

Mr. SAYERS. How many hundred dollars more?

Mr. KEMPER. It would be the difference between—no; I beg your pardon. It is balanced here in this statement—deficiency asked, \$5,000; balance available, \$4,795.07, making a total of \$9,795.07; the elevator, grille work, etc., \$7,500; contingencies, \$2,295.07, and the two balance.

Mr. SAYERS. What are those contingencies?

Mr. KEMPER. That includes preparation of plans, superintendence of the work while it is going into position, and a good many unforeseen contingencies arise.

Mr. SAYERS. We want all that statement you have read to have it printed?

Mr. KEMPER. Yes, sir.

TALLAHASSEE, FLA., COURT-HOUSE.

Mr. SAYERS. For court-house and post-office at Tallahassee, Fla. We gave you \$6,000 more than the limit at the last session.

Mr. KEMPER. At Tallahassee we want to put in concrete and cement floors in the basement, at a cost of about \$900; we want vault doors, \$600; we want a sewer especially, at \$2,500; heating apparatus, at \$2,000, and contingencies, \$1,082.28.

Mr. HENDERSON. Making a total—

Mr. KEMPER. Of \$7,082.28. Now, we cut out a good deal of this work—

Mr. SAYERS. Now, in order to complete this building you ask how much?

Mr. KEMPER. Four thousand dollars.

Mr. SAYERS. We gave \$6,000 last session, and that makes \$10,000. Now you will have \$10,000 where the expenditures called for will not amount to \$8,000, according to your statement, if I understand you correctly.

Mr. KEMPER. We have a balance available of \$3,082.28, and we ask for \$4,000, making a total of \$7,082.28.

Mr. SAYERS. Have you been expending a part of the appropriation we gave you last session?

Mr. KEMPER. Yes, sir; but I think we asked \$10,000 last year and you cut us down to \$6,000, and we have come back this year and asked the \$4,000 which you did not give us last year.

TROY, N. Y. POST-OFFICE.

Mr. SAYERS. For post-office and court-house at Troy, N. Y., you ask \$6,000 deficiency?

Mr. KEMPER. That is for elevator and elevator-shaft doors, \$3,000; contingencies, \$782.33; for building three stories high and one elevator was included in the original estimate.

Mr. HENDERSON. And the total needed is what?

Mr. KEMPER. The total needed is \$6,782.33.

Mr. HENDERSON. And you have on hand—

Mr. KEMPER. \$782.33.

WILMINGTON, DEL., COURT-HOUSE.

Mr. SAYERS. For court-house and post-office at Wilmington, Del., you ask \$50,000; \$250,000 have been appropriated for that purpose. How is it that such a mistake has been made in the construction of that building? The law requires the building shall be completed within the limit, and yet you have gone 20 per cent beyond the limit.

Mr. KEMPER. That building was estimated originally on the basis of a building to be constructed of sandstone. It seems that the citizens of Wilmington came forward and wanted it built of Brandywine granite, which was done.

Mr. SAYERS. When was that?

Mr. KEMPER. That happened three or four years ago. The change was made from sandstone to Brandywine granite, and that cost \$14,000 more than the sandstone construction. Now, in order to give the building such a finish in the inside as it ought to have, giving it a hard-wood finish and plate glass, which was not contemplated in the original estimate, we need \$25,000 more.

The CHAIRMAN. That is \$39,000; now the other \$11,000?

Mr. KEMPER. The concrete and cement floor in basement, \$2,712; vault doors, \$750; iron stairs, \$1,700; joiner work, \$19,442.25; marble wainscot, tiling, and mantels, \$29,437; plumbing and gas piping, \$4,000; painting, \$2,500; heating apparatus, \$7,500; elevator, \$5,500; tower clock, \$1,000; contingencies, \$7,734.69, making a total of \$82,275.94. We have a balance available there of \$32,275.94, and we ask for \$50,000, which added to the—

The CHAIRMAN. Right at that point, how much of the amount you have spent—in round numbers \$218,000—went for the preparation of plans and expenses of getting everything ready before you commenced building it and for the supervision of the building, so we can tell how much was actually put into the building?

Mr. KEMPER. That is a very difficult question to answer, simply because I have never contemplated the proposition from that standpoint. I can give you that information accurately; but, giving you an offhand opinion, I would say that probably from 3½ to 4 per cent was spent in our office in preparing plans for the building.

The CHAIRMAN. And how much in supervision there of the superintendent of the building and assistant superintendent?

Mr. KEMPER. I do not recollect what the contingent expense was a day, but it was probably \$12 or \$15.

The CHAIRMAN. Running back how many days?

Mr. KEMPER. I can not give you that from memory, because that was done before I went into the office.

The CHAIRMAN. Will you send that to us, as I would like to know?

Mr. KEMPER. Yes, sir.

Mr. SAYERS. If the plans and material for this building had been used as originally contemplated you could have constructed the building within the limit, could you?

Mr. KEMPER. It probably could have been done.

Mr. SAYERS. So this increased appropriation becomes necessary on account of meeting the demand of the citizens of this place to have granite from a particular quarter?

Mr. KEMPER. It seems to have been the case, sir.

Mr. HENDERSON. Did the change of material require a change of the wood finish inside?

Mr. CLARK. Not necessarily, sir. When the bids were first received and it was decided to face the building with granite, entire new working drawings were made and specifications, and then when the building was faced with granite it was thought, in regard to the inside finish, instead of using white pine and cheap glass it would be better policy to use a more expensive finish, but we have not yet constructed that, and we simply come before Congress to lay the proposition before them.

Mr. HENDERSON. If you finish the inside as originally contemplated, how much could be cut from this appropriation of the estimated amount?

Mr. CLARK. We have not got that data here, but we can give it to you. It would be very material, though.

Mr. KEMPER. That should not be done, though. A building of that character should have the best inside finish.

Mr. HENDERSON. You think it would be more symmetrical and logical to put in better material on the inside, but not a necessity?

CHARLESTON, S. C., PUBLIC BUILDING.

Mr. SAYERS. In regard to the Charleston building, has not Congress appropriated up to the limit?

Mr. KEMPER. I think we go to the limit this year.

Mr. SAYERS. We have appropriated to the limit?

Mr. KEMPER. Yes, sir.

Mr. SAYERS. How much money have you expended at Charleston?

Mr. KEMPER. Four hundred and fifty thousand dollars is the limit, and we have expended up to February 4, \$396,039.69.

Mr. SAYERS. How much money have you on hand?

Mr. KEMPER. \$53,960.31.

Mr. SAYERS. Suppose an appropriation of \$40,000 is given you, will it carry you beyond the limit?

Mr. KEMPER. It will carry us \$40,000 beyond the limit.

Mr. SAYERS. The limit was \$450,000 and Congress appropriated \$450,000, and now you want \$40,000 more; why is it?

Mr. KEMPER. That building there has been one of the unfortunate buildings. We have at our office two or three unfortunate buildings out of a considerable number.

Mr. SAYERS. There is not a Congress here but what there are unfortunate buildings, because we have to make appropriations for deficiencies over and above—

Mr. KEMPER. But these are particularly unfortunate.

Mr. SAYERS. Is it not a rule that where one building is built within the limit and according to the law, nine go above it?

Mr. KEMPER. No, sir; that may have been the rule in former times, but we are holding them down pretty well.

Mr. SAYERS. Well, you have had some experience?

Mr. KEMPER. Well, our experience, perhaps, is limited, but we are doing quite good work in that direction.

Mr. SAYERS. Go ahead with this Charleston building, and let us have your tale of woe about that building.

Mr. KEMPER. The tale of woe seems to be this: There was an unfortunate difference between the former superintendent of the building and the contractor, and the work has been delayed way beyond the time within which it ought to have been finished, and the contingencies on that building have been very great.

Mr. SAYERS. Has not the work been completed within the time contracted?

Mr. KEMPER. No, sir.

Mr. SAYERS. Were not there penalties for failure?

Mr. KEMPER. Yes, sir.

Mr. SAYERS. Have you exacted the penalties?

Mr. KEMPER. No, sir.

Mr. SAYERS. What is the use of putting penalties in a bond if the Government is not going to exact them?

Mr. KEMPER. They are very hard to enforce, because when you attempt it the contractor will turn up with his Member of Congress, or with his Senator, or with sometimes half a dozen of each, and they raise so many objections to the enforcement of the penalty clause that we generally waive them.

Mr. HENDERSON. There is a good deal in that, I am afraid.

Mr. SAYERS. Is it not one part of your duties to represent the Government, to insist that the contractors shall comply with the law?

Mr. KEMPER. That is true, but when you have a half a dozen Members of Congress, Mr. Sayers, coming to see you about a matter it is right hard to get around them.

Mr. HENDERSON. It is your duty to see fair play between all parties.

Mr. KEMPER. Certainly.

Mr. SAYERS. But the Government never has fair play; the Government has always the hot end of the poker.

Mr. HENDERSON. If we can confine members of Congress to legislative duties it might not be so hard for the executive.

Mr. KEMPER. The estimated cost of the contingencies on that building was \$22,061.15.

Mr. LIVINGSTON. What per cent is that?

Mr. KEMPER. That is what we thought it would cost.

Mr. LIVINGSTON. What per cent was that on the \$450,000; have you got it there?

Mr. KEMPER. About 5 per cent, and instead of that the contingencies up to this time have cost \$51,810.25; but if we estimate until that building is completed the contingencies will amount to \$15,000 more.

Mr. LIVINGSTON. And that will be \$65,000?

Mr. KEMPER. Yes, sir.

Mr. SAYERS. I want a statement to be furnished here so that we can see how that building has been constructed, and then I want a letter from you showing the amount of penalties that have been remitted by the Government.

Mr. KEMPER. Since what time?

Mr. SAYERS. Since the beginning of that building up to this time.

Mr. KEMPER. On this particular building; I can give you that now very readily.

Mr. SAYERS. How much?

Mr. KEMPER. We have not exacted any penalties.

Mr. SAYERS. How much has been remitted?

Mr. KEMPER. We have not remitted any.

Mr. SAYERS. You have not exacted any?

Mr. KEMPER. No, sir.

Mr. SAYERS. Are you going to exact them?

Mr. KEMPER. I do not know what we will do with the next contractor and with the contractor who has just finished the stone and brick work—

Mr. SAYERS. I want a plain and direct answer as to what amount of penalties are due to the Government right on that building to-day.

Mr. KEMPER. I would have to see just how many days the contractor was behind time, what caused the delay, and find out just exactly how many of the delays were due to the contractor and not any fault of the Government.

Mr. SAYERS. I want a letter from you, and I want it by Monday, in reference to this building, showing what penalties are due the Government and have not been enforced.

Mr. HENDERSON. And right in that connection you might give one view and the contractor might claim that he was not liable to any and establish his claim in a court of justice.

Mr. SAYERS. I want him to speak from the standpoint of the Government.

Mr. HENDERSON. You would have to act in a judicial capacity as well as an executive.

Mr. KEMPER. The contractor there was hampered beyond question by the superintendent. The contractor would put material in position, and the superintendent would stand there and see him do it and say nothing until he got the material in position, and then would make him pull it down, so that in those cases we consider that the Government was as much to blame through its representative, the superintendent, as the contractor.

Mr. SAYERS. Why did not you tell me at once you were not going to impose the penalty when I put the question to you; why did not you say you were not?

Mr. KEMPER. I said we had not.

Mr. SAYERS. I want you just to give us the statement of the amount of the penalties, upon the face of the contract, that were due the Government.

Mr. KEMPER. Yes, sir.

Mr. SAYERS. And then you can make any such explanation of why you are not going to impose them as you see proper.

Mr. LIVINGSTON. Who was the superintendent?

Mr. KEMPER. I do not recollect his name, but I can get that for you.

Mr. LIVINGSTON. If you please, and then I want to ask you one other question. Is he still in the employ of the Government?

Mr. KEMPER. No, sir; he was removed sometime ago?

Mr. LIVINGSTON. So that the only let or hindrance to the contractor was on account of the superintendent; or was there any Government interference?

Mr. KEMPER. There may have been some delays caused by the Government in failing to furnish detail drawings as fast as needed, or something of that sort; but these delays were immaterial as compared with the others.

DEFICIENCY APPROPRIATIONS.

57

DEFICIENCIES.

OFFICE SUPERVISING ARCHITECT,
December 13, 1894.

UNITED STATES POST-OFFICE, ETC., BROOKLYN, N. Y.

Balance available December 1, 1894.....	\$40.78
Deficiency asked.....	465.87

To be expended as follows: Outstanding liabilities for temporary heating of the building.

UNITED STATES POST-OFFICE, HAVERHILL, MASS.

Limit of cost of site and building.....	\$75,000.00
Cost of site.....	\$20,363.59
Amount paid out under contracts.....	10,536.41
Amount expended for contingencies and miscellaneous items not included in contracts.....	5,551.69
Amount of outstanding contract liabilities charged against the appropriation under present limit.....	34,967.59
	<u>71,419.28</u>

Balance available December 1, 1894.....	3,580.72
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Deficiency asked.....	8,000.00
Balance available.....	3,580.72

Total.....	11,580.72
To be expended as follows:	
Heating apparatus.....	\$5,000.00
Contingencies.....	6,580.72
	<u>11,580.72</u>

NOTE.—The deficiency was caused by the fact that after the excavation was made it was found that the soil was unstable and the foundations of the building had to be carried down to a farther depth of 15 feet average, this causing delay in the construction of the building and adding to the contingent expenses.

UNITED STATES COURT-HOUSE AND POST-OFFICE, HELENA, ARK.

Limit of cost of site and building.....	\$81,000.00
Cost of site.....	\$3,900.00
Amount paid out under contracts.....	59,246.58
Amount expended for contingencies and miscellaneous items not included in contracts.....	9,515.21
Amount of outstanding contract liabilities charged against the appropriation under present limit.....	2,112.75
	<u>74,774.54</u>

Balance available December 1, 1894.....	6,225.46
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Deficiency asked.....	4,000.00
Balance available.....	6,225.46

Total.....	10,225.46
To be expended as follows:	
Vitrified brick driveway.....	\$1,000.00
Granolithic sidewalk around entire site.....	3,500.00
Street curb and guttering.....	1,500.00
Lot coping and iron fence.....	3,000.00
Taking up old wooden fence and plank sidewalks.....	150.00
Contingencies.....	1,075.46
	<u>10,225.46</u>

DEFICIENCY APPROPRIATIONS.

UNITED STATES CUSTOM-HOUSE AND POST-OFFICE, NEW HAVEN, CONN.

Limit of cost of additional land and building		\$65,000.00
Cost of site	\$23,032.22	
Amount paid out under contracts	25,212.12	
Amount expended for contingencies and miscellaneous items not included in contracts	6,623.98	
Amount of outstanding contract liabilities charged against the appropriation under present limit	7,217.23	
		<u>62,085.55</u>
Balance available December 1, 1894		<u>2,914.45</u>
Deficiency asked		3,000.00
Balance available		<u>2,914.45</u>
Total		5,914.45
To be expended as follows:		
Heating apparatus	\$4,000.00	
Contingencies	1,914.45	
		<u>5,914.45</u>

NOTE.—The above item for heating apparatus includes cost of remodeling the apparatus in the old portion of the building.

UNITED STATES APPRAISER'S WAREHOUSE, NEW YORK, N. Y.

Limit of cost of site and building		\$1,155,022.48
Cost of site	\$505,022.48	
Amount paid out under contracts	484,665.03	
Amount expended for contingencies and miscellaneous items not included in contracts	51,062.76	
Amount of outstanding contract liabilities charged against the appropriation under present limit	109,486.50	
		<u>1,150,236.77</u>
Balance available December 1, 1894		<u>4,785.71</u>
Deficiency asked		85,000.00
To be expended as follows:		
Plumbing and gas piping	\$4,800.00	
Heating apparatus	13,500.00	
Electric wiring	2,000.00	
Elevators	24,000.00	
Approaches	12,288.00	
Concrete and cement floors, basement	5,000.00	
Under flooring	5,000.00	
Contingencies	13,040.00	
Possible damage to work in place on account of suspension of work	4,000.00	
		<u>83,628.00</u>
		<u>1,372.00</u>

NOTE.—The balance between the amount asked for and the amount shown by the itemized statement will probably be needed for protection of the building and the contingent expenses connected therewith during suspension of work. Elevators not mentioned in act. Elevators included in approved estimate.

DEFICIENCY APPROPRIATIONS.

59

UNITED STATES CUSTOM-HOUSE, NEW YORK, N. Y.

Deficiency asked \$2,308.05
 To be expended as follows: For advertising sale of old custom house building.

UNITED STATES COURT-HOUSE AND POST-OFFICE, PARIS, TEX.

Limit of cost of site and building		\$100,000.00
Cost of site	\$1,616.85	
Amount paid out under contracts	70,478.00	
Amount expended for contingencies and miscellaneous items not included in contracts	15,210.32	
Amount of outstanding contract liabilities charged against the appropriation under present limit	10,315.49	
		97,620.66
Balance available December 1, 1894		2,379.34
Deficiency asked		4,000.00
Balance available		2,379.34
Total		6,379.34
To be expended as follows:		
Elevator	\$5,000.00	
Contingencies	1,379.34	
		6,379.34

Elevator not mentioned in original act; elevator included in original estimate.

UNITED STATES COURT-HOUSE AND POST-OFFICE, PITTSBURG, PA.

Deficiency asked \$130.90
 To be expended as follows: Outstanding liabilities due Nelson P. Red & Co. for
 advertising.

UNITED STATES COURT-HOUSE AND POST-OFFICE, SPRINGFIELD, MO.

Limit of cost of site and building		\$150,000.00
Cost of site	\$20,177.46	
Amount paid out under contracts	89,990.72	
Amount expended for contingencies and miscellaneous items not included in contracts	33,331.49	
Amount of outstanding contract liabilities charged against the appropriation under present limit	1,705.26	
		145,204.93
Balance available December 1, 1894		4,795.07
Deficiency asked		5,000.00
Balance available		4,795.07
Total		9,795.07
To be expended as follows:		
Elevator, grille work, etc	\$7,500.00	
Contingencies	2,295.07	
		9,795.07

Elevator not mentioned in original act; elevator included in approved estimate.

DEFICIENCY APPROPRIATIONS.

UNITED STATES COURT-HOUSE AND POST-OFFICE, TALLAHASSEE, FLA.

Limit of cost of site and building.....	\$81,000.00
Cost of site.....	\$4,115.14
Amount paid out under contracts.....	56,004.60
Amount expended for contingencies and miscellaneous items not included in contracts.....	12,610.17
Amount of outstanding contract liabilities charged against the appropriation under present limit.....	5,187.81
	<u>77,917.72</u>
Balance available December 1, 1894.....	<u>3,082.28</u>
Deficiency asked.....	4,000.00
Balance available.....	<u>3,082.28</u>
Total.....	7,082.28
To be expended as follows:	
Concrete and cement floors, basement.....	\$900.00
Vault doors.....	600.00
Sewer.....	2,500.00
Heating apparatus.....	2,000.00
Contingencies.....	1,082.28
	<u>7,082.28</u>

UNITED STATES POST-OFFICE, COURT-HOUSE, ETC., TROY, N. Y.

Limit of cost of site and building.....	\$500,000.00
Cost of site.....	\$99,981.54
Amount paid out under contracts.....	292,617.56
Amount expended for contingencies and miscellaneous items not included in contracts.....	85,054.42
Amount of outstanding contract liabilities charged against the appropriation under present limit.....	21,564.15
	<u>499,217.67</u>
Balance available December 1, 1894.....	<u>782.33</u>
Deficiency asked.....	6,000.00
Balance available.....	<u>782.33</u>
Total.....	6,782.33
To be expended as follows:	
Elevator and elevator shaft doors.....	\$6,000.00
Contingencies.....	782.33
	<u>6,782.33</u>
Elevator not mentioned in original act. Elevator included in approved estimate.	

UNITED STATES COURT-HOUSE, POST-OFFICE, ETC., WILMINGTON, DEL.

Limit of cost of site and building.....	\$250,000.00
Cost of site.....	\$30,660.35
Amount paid out under contracts.....	120,283.60
Amount expended for contingencies and miscellaneous items not included in contracts.....	48,880.71
Amount of outstanding contract liabilities charged against the appropriation under present limit.....	17,899.40
	<u>217,724.06</u>
Balance available December 1, 1894.....	<u>32,275.94</u>
Deficiency asked.....	50,000.00
Balance available.....	<u>32,275.94</u>
Total.....	82,275.94

To be expended as follows:

Concrete and cement floor, basement.....	\$2,712.00	
Vault doors.....	750.00	
Iron stairs.....	1,700.00	
Joiner work.....	19,442.25	
Marble wainscot, tiling, and mantels.....	29,437.00	
Plumbing and gas piping.....	4,000.00	
Painting.....	2,500.00	
Heating apparatus.....	7,500.00	
Elevator.....	5,500.00	
Tower clock.....	1,000.00	
Contingencies.....	7,734.69	
		\$82,275.94

NOTE.—Deficiency caused by—

Using marble for wainscot, hard-wood finish, and plate glass for interior finish; not contemplated by original estimate.....	25,000.00
Facing building with Brandywine granite at request of citizens, in lieu of sandstone as estimated.....	14,000.00
Extra contingencies on account of fact that drawings were made and proposals advertised for; all proposals received were rejected, being largely in excess of estimate, and new working drawings and specifications prepared, using granite to comply with wishes of the citizens....	10,000.00
Total.....	49,000.00

Elevator included in approved estimate, but not mentioned in original act.

REVENUE-CUTTER SERVICE.

STATEMENT OF CAPT. L. G. SHEPARD, CHIEF REVENUE-MARINE DIVISION.

The CHAIRMAN. For the Revenue-Cutter Service you ask a deficiency of \$6,000. Just state, as briefly as you can, the cause of this deficiency and the necessity for it.

Captain SHEPARD. Well, it is briefly stated in the note underneath; those are the facts there; but I will have to ask in addition to that, and state that our estimate is about \$500 too small. We now ask for \$6,500 instead of \$6,000. When this estimate was put in we had not all the official accounts from the collector of customs in San Francisco for the months of May and June, 1894, and when they came in they were about \$800 in excess of what we expected.

The cause of the delay in submitting these accounts is the fact the vessels sail from San Francisco for Alaska in the latter part of April or early in May and their accounts are not settled until their return to San Francisco in November or near about the 1st of December. The expenses of the Alaska cutters were greatly in excess of what we thought they would be. We supposed we had more money on hand in June than we really did have; that is, the expenses of these vessels in Alaska were so much in excess of what we thought they would be that we ran short this month.

The CHAIRMAN. Have you not enough out of the general appropriation for the Revenue-Cutter Service to make up this deficiency?

Captain SHEPARD. No, sir; we have not.

The CHAIRMAN. And this sum of money is necessary?

Captain SHEPARD. To settle the different contracts.

The CHAIRMAN. You have no fund out of which you can pay it if it is not given to you?

Captain SHEPARD. No, sir.

The CHAIRMAN. Is there any other matter in regard to the revenue service in which you are interested?

Mr. SAYERS. Has your appropriation for 1894 been entirely exhausted?

Captain SHEPARD. We have a little money left on hand, but not sufficient to meet these payments when the bills are due.

Mr. SAYERS. How much have you left?

Captain SHEPARD. We have \$15,700.

Mr. SAYERS. That has not gone back into the Treasury?

Captain SHEPARD. No, sir.

Mr. SAYERS. You will need \$15,000 to meet the demands for the fiscal year 1894?

Captain SHEPARD. Yes, sir; to settle up our accounts not yet settled.

Mr. SAYERS. And this \$6,000 will be required in addition?

Captain SHEPARD. \$6,500 will be required, Governor.

DISTRICT OF COLUMBIA.

STATEMENT OF MR. J. T. PETTY, AUDITOR DISTRICT OF COLUMBIA.

The CHAIRMAN. Will you turn to page 19 of the bill and just commence with the first item of the coroner's office and make as brief an explanation as you can of why there is deficiency and the necessity for that particular amount for which you ask?

Mr. PETTY. Well, the first item is to pay Dr. Glazebrook the deputy coroner \$75. There was a law of August 23, 1894, which authorized the deputy coroner to be paid \$5 a day, but it makes no appropriation for his services. He has to act in the absence of the coroner. This is in accordance with the law, and the coroner was absent fifteen days and he served in his place, and he is entitled to \$5 a day for his services.

Mr. LIVINGSTON. Is he not entitled to that out of the coroner's salary?

Mr. PETTY. No, sir.

Mr. LIVINGSTON. Why not?

Mr. PETTY. The law provides for the payment of the deputy coroner and he is to be paid in the absence of the coroner, but it gives the coroner a salary of \$1,800 a year. This is to allow him to take a little leave of absence or in case he is sick.

Mr. LIVINGSTON. I wanted to know if he is on a salary.

Mr. PETTY. The coroner gets a salary of \$1,800, but this is to pay the deputy coroner, but not out of the salary of the coroner. The next item is to pay the expenses of the board of assistant assessors. The bills are itemized here in Executive Document No. 250. The first items are the actual expenses of the assessors that have been incurred, and then there is an estimate of what will be required between this time and the 30th of June. There is no appropriation for these expenses, and they are authorized and incurred under the authority to make this assessment. These are the expenses of the board of assistant assessors.

The CHAIRMAN. Why was no appropriation made for them.

Mr. PETTY. Congress just authorized the Commissioners to furnish the assessors with all they might need to make the assessment, but no appropriation was made; but the expenses were authorized by the act creating the assistant board of assessors.

Mr. LIVINGSTON. Was there nothing in the act authorizing—

Mr. PETTY. The Commissioners in the act creating the board of assistant assessors were directed to furnish them with all that they might need, but it provided no appropriation.

Mr. LIVINGSTON. Was it not intended in that very act that the District should pay that out of some fund you had?

Mr. PETTY. No, sir; we presumed that would be paid like all other expenses of the District government.

The CHAIRMAN. Well, go to the next item.

Mr. PETTY. The next item is to pay A. O. von Herbulis for services in preparing plans of the new District building, \$250. He rendered that service for the Commissioners, and there was no specific appropriation for it.

The CHAIRMAN. Under what law did they have this done?

Mr. PETTY. Well, there is no specific law authorizing it.

The CHAIRMAN. Any general law?

Mr. PETTY. The Commissioners thought it was in the interest of the public service to have a new building, and they wanted plans prepared so as to know what might be the cost to have this building erected, so it was necessary to have plans. They could not form an idea without it, and yet there was no law authorizing them to pay him, but they have an unexpended balance for contingencies which was appropriated for this year and they thought that would be a good place to pay it from.

The CHAIRMAN. Go to the next item.

Mr. PETTY. There are four or five similar items in that bill, and to answer one will be to answer all. The act of June 20, 1874, abolished the salary of the surveyor and directed that hereafter he should be paid only in fees. At that time he got a salary of \$1,800 a year, and was allowed to charge so much a lot for the number of lots on a square in making surveys of a square, and this act abolished his salary and stated that hereafter he should only receive fees. We found that when we came to put the law into effect it would not work. For instance, he is required to go into the country and survey where they are not laid off in squares, and he would have to have a horse, wagon, and three assistants and himself, and we paid him at the rate of \$20 a day for the horse, wagon, three assistants, and himself, but the fee payment would not authorize any such expenditure. For a number of years we paid him at that rate until two years ago Comptroller Matthews held we must comply with the law of June 20, 1874, which said he could only be paid by fees, so it stands there. We require him to go into the country to make surveys and he is allowed \$20 a day, and Mr. Truesdell, when he was a private citizen, paid \$25 for the same service.

Mr. HENDERSON. And you are conforming to the ruling of the Comptroller?

Mr. PETTY. Yes, sir; we have asked you to make him a salaried officer. I believe there is a bill pending to that effect. Here is a fee table I have brought to show you how inconsiderable a compensation it gives him.

The CHAIRMAN. I understand these two items are what you have paid in 1893 under the construction of the law the Commissioners have been acting on for a number of years, and since then the Comptroller has decided it was an improper construction, but this money has been paid.

Mr. PETTY. But in the same bill we have some other items he is asking for which we have not yet paid; but these we have paid.

The CHAIRMAN. Now, go to the item of judicial expenses, etc.

Mr. PETTY. This is a deficiency in the matter of fees; we have to pay Albert A. Wilson, United States marshal, \$38.58. The appropriation was not quite sufficient.

The CHAIRMAN. How about Robert Willett?

Mr. PETTY. That is the same; he is the clerk of the court.

The CHAIRMAN. And how about Mr. Smith?

Mr. PETTY. His is a reporting case; I have his bill here.

Mr. HENDERSON. Is he a stenographer, the official reporter of the court?

Mr. PETTY. Yes, sir; that is right here. His services were in reporting the case of Edwin N. Gray against the District of Columbia, but the appropriation for that year was not sufficient, and his bill is \$280 altogether. It is for 1,800 folios, at 15 cents a folio.

The CHAIRMAN. You have gone over it; is it a proper account?

Mr. PETTY. I think it is, Mr. Chairman; I think it is a fair bill. It is what private parties have to pay.

Mr. SAYERS. Have those bills usually been paid?

Mr. PETTY. Oh, yes, sir. We would not come to you for this except the judicial expense appropriation is exhausted. We would have paid it out of that. It is a regular payment.

Mr. SAYERS. It is a regular ordinary expense that you happened to overrun?

Mr. PETTY. The appropriations for judicial expenses were inadequate.

The CHAIRMAN. Now, go to the item of current work and repairs of streets, avenues, and alleys?

Mr. PETTY. This is for some wooden pegs furnished, and the dealer furnishing them claimed to have furnished 500, but the property clerk stated he did not furnish but 450, and they disputed and haggled about it for two years, and finally he agreed to accept the property clerk's count of 450 pegs, so that is all right.

The CHAIRMAN. What about the item to pay John W. Baker \$12.25?

Mr. PETTY. This is a blacksmith bill for sharpening picks, and it is presented at this late day because immediately after doing the work the man went away and has just come back.

The CHAIRMAN. A proper bill?

Mr. PETTY. Yes, sir.

The CHAIRMAN. Condemnation of streets, roads, and alleys—what about that?

Mr. PETTY. We had the money to pay that at one time, and we were ordered to pay that \$3,500 into court, but we did not get the order of the court, but here two or three months ago we were notified of that and the Commissioners now come and ask that that amount be reappropriated. The money was covered into the Treasury and this is a reappropriation of that money.

The CHAIRMAN. Go to the item of fire department.

Mr. PETTY. This is to pay R. J. Kennedy for fuel furnished. That is a bill for fuel actually furnished.

The CHAIRMAN. The next is public schools.

Mr. PETTY. That is to pay Patrick Tracey, janitor of Pierce School from July 1 to August 6, because the appropriation bill of that year was dated August 7, so from July 1 to August 6 we could not use the amount of the appropriation. Five hundred dollars was appropriated for the janitor; it was a new building, but from July 1 to August 6 we could not pay him, because the bill did not become a law until the 7th, so we ask that he be paid that amount. McKinney is the same. He is janitor of the Patterson School.

The CHAIRMAN. But Samuel McKinney is from May 20 to June 30.

Mr. PETTY. That is because the school building was completed at that date, May 20, and we put him in charge and paid him out of the appropriation of \$4,169 that is used for rented buildings and smaller rooms. We had no appropriation at all for that year for his salary. It is to make his salary for that year at the rate of \$500. We paid a portion of it, as just stated, from another appropriation.

Mr. HENDERSON. It is the rate fixed in the bill.

Mr. PETTY. Five hundred dollars in a subsequent appropriation.

The CHAIRMAN. Go to the item for rent of school buildings—\$1,000.

Mr. PETTY. You appropriated only \$9,000, and it takes \$10,000 to pay the rent of the buildings.

The CHAIRMAN. The District bill has fixed that for the coming year, and this \$1,000 for this year makes it equivalent.

Mr. PETTY. We have asked for it, and I think it has been allowed this present year.

Mr. LIVINGSTON. Why did not you get the amount necessary before?

Mr. PETTY. We always had \$10,000, but last year Congress cut us down \$1,000. I do not remember why—

Mr. LIVINGSTON. I remember why we cut you, but I want to know why you did not confine yourself to it?

Mr. PETTY. We said to these people we have got \$9,000 and that is all we can give you, but we will ask Congress to give you \$1,000 in the deficiency bill, and if we do not get it \$9,000 is all we can pay you. The trustees of the Miner School refused to make a lease, but the other trustees have made conditional leases; they will take the \$9,000 if they can not do any better, but the Miner trustees refused to make a lease. That is the way it stands.

Mr. LIVINGSTON. There is only one school that has demurred.

Mr. PETTY. No, sir; I did not mean to say that. I mean to say all had demurred, but they agreed to accept conditional leases and take it if they could not do any better, but that the Miner trustees refused to make any lease at all.

The CHAIRMAN. Go to the item for furniture for building at Mount Pleasant—\$1,400. When will that be done?

Mr. PETTY. Mr. Falck reports that no appropriation has yet been made for Mount Pleasant School for \$1,400 for new furniture. The House appropriated for completing building and furniture in southeast section, and Senate appropriated for building Mount Pleasant school, but failed to provide for completing it. It will not be a great while—

The CHAIRMAN. When will it be finished?

Mr. PETTY. I do not know exactly, but I can ascertain.

The CHAIRMAN. Will it be finished during the school year?

Mr. PETTY. I think so. It will be needed before September, as Mr. Falck informs me.

The CHAIRMAN. The next item is for R. J. Kennedy for fuel for 1893.

Mr. PETTY. That is an actual expenditure.

The CHAIRMAN. Why was it not paid out of the appropriation for 1893?

Mr. PETTY. The appropriation was exhausted. There was a deficiency for that year, and this is the last bill that remained.

The CHAIRMAN. Now, we come to courts.

Mr. PETTY. In regard to the items for repairs to police-court building, there is a letter here which I will file with you that states all the facts.

DISTRICT OF COLUMBIA,
OFFICE OF INSPECTOR OF BUILDINGS,
Washington, December 20, 1894.

The inclosed communication from the deputy United States marshal, on duty at police court, District of Columbia, is respectfully returned with a memorandum of general repairs which should be made without delay, and the estimated cost thereof:

Elevate skylights 15 inches and insert galvanized iron risers, filled with movable louvers adjusted with hanging cords, in corridors and cell building, first story.....	\$45.00
Furnish folding sash doors complete, to blank case, and paint three coats.....	40.00
Letter box attached to northwest door.....	2.00
New mortise lock complete to northwest door.....	1.50
Repair entrance porches on the west side and relay walks across the parking space.....	60.00
Adjust and furnish iron braces to outside blinds.....	10.00
Repair windows and provide cord and weights to sash where needed.....	25.00
Repair floor in witness fee room, and raise floor where deflected on east side, first story.....	50.00
Place chairboards, 6-inch by $\frac{7}{8}$ -inch molded edge, in United States attorney's room, also in marshal's room.....	15.00
Enlarge wellhole to cellar stairs and provide open rail to stairs.....	15.00
Judge Miller's court.....	5.00
Pave cellar with vitrified brick on edge laid in cement.....	100.00
Repair leak adjoining skylights.....	5.00
Readjust eaves gutter on east side of main roof.....	5.00
Cover ceiling over boiler with corrugated iron.....	10.00
Provide door to blank case under Mr. Pott's desk.....	5.00
Paint and grain, two coats, all interior woodwork, exterior to the court rooms, including all stair work.....	125.00
Kalsomine all halls and rooms (not papered) exterior to the court rooms....	100.00

Whitewash with two coats closet in third-story front, also walls of cellar...	\$10.00
Iron rail on wall side of stairs	20.00
Current repairs to building and heating apparatus, due to usual wear and tear, for the balance of the fiscal year.....	345.50

Total amount absolutely necessary 1,000.00

Very respectfully,

JNO. B. BRADY,
Inspector of Buildings.

To the Honorable COMMISSIONERS.

POLICE COURT,
Washington, D. C., December 17, 1894.

SIRS: I have the honor to report that the balance of the appropriation for the fiscal year 1894-95 for repairing this building, after all bills are paid, amounts to \$83.39, leaving the halls, passages, and witness rooms in a very filthy and unsightly condition; that the engine room is in a dangerous condition and the floor much broken, and a new floor is a pressing necessity; also that the floor in the passage leading to the cells is rotten and worn out.

I would respectfully urge that an appropriation of at least a thousand dollars be asked for, on the urgent deficiency bill, in order that the necessary repairs may be completed.

I have the honor to be, gentlemen, very respectfully, your obedient servant,

V. H. McCORMICK,
Deputy United States Marshal, on duty at Police Court, D. C.

To the Hon. THOMAS F. MILLER and the Hon. IVORY G. KIMBALL,
Judges of the Police Court, D. C.

POLICE COURT OF THE DISTRICT OF COLUMBIA, JUDGES' OFFICE,
Washington, D. C., December 18, 1894.

GENTLEMEN: We herewith inclose a letter just received from the deputy marshal for the police court showing the necessity for an additional appropriation to make necessary repairs urgently needed to the police court building.

The money appropriated for this year is almost exhausted, and there is work which it is absolutely necessary should be done at once to keep the building in repair. We respectfully ask that an estimate for said work be made by the inspector of buildings, and that the amount of such estimate be asked for in the urgent deficiency bill.

Respectfully,

T. F. MILLER,
Judge Police Court, D. C.

To the Honorable COMMISSIONERS DISTRICT OF COLUMBIA.

The CHAIRMAN. Has the work been done?

Mr. PETTY. No, sir; but we need it very much.

Mr. HENDERSON. Is it a deficiency?

Mr. PETTY. It will be needed. We want to do the work this year. They say it is an absolute necessity; and there is the letter of the judge, and all of that.

The CHAIRMAN. The next item is for witness fees on account of 1895, \$1,500.

Mr. PETTY. We exhausted the appropriation. The day before yesterday we paid the last dollar.

The CHAIRMAN. They are fees that are actually due?

Mr. PETTY. Oh, yes, sir. The \$1,500 we are asking for is to pay witness fees from now until the 30th of June. We paid out the day before yesterday the last dollar of that appropriation. Fifteen hundred dollars will not be enough, but I do not want too large an estimate. We have spent \$4,500 since the first day of July, as you can see.

The CHAIRMAN. The next item is a deficiency that has been ascertained.

Mr. PETTY. That is for 1894. There is an appropriation of that year of \$4,500 and one for \$1,500, making \$6,000, and we have spent that \$6,000 and have in the office to-day certificates filed of people who served and are entitled, which amount to within \$11 of this \$400.

The CHAIRMAN. There may be some more come in?

Mr. PETTY. Yes, sir.

The CHAIRMAN. What about the support of convicts?

Mr. PETTY. That comes from the Department of Justice.

The CHAIRMAN. And not from you?

Mr. PETTY. No, sir.

Mr. HENDERSON. Do you know whether that is correct?

Mr. PETTY. Mr. Hodgson, clerk in the Auditor's Office of the Treasury, told me it was an exact statement as near as they could get at it.

The CHAIRMAN. Does the court of appeals come under you?

Mr. PETTY. No, sir; it does not come from us.

The CHAIRMAN. The supreme court of the District of Columbia?

Mr. PETTY. That does not come under us.

The CHAIRMAN. Or the Reform School?

Mr. PETTY. No, sir.

The CHAIRMAN. The militia?

Mr. PETTY. Here is General Ordway's communication. I will leave that.

HEADQUARTERS DISTRICT OF COLUMBIA MILITIA,
Washington D. C., January 7, 1895.

I have the honor to submit the following estimates of deficiency appropriations for the expenses of the militia of the District of Columbia, under the act of Congress approved March 1, 1889:

For the fiscal year ending June 30, 1895.

For rent, fuel, light, care, telephone service, and repair of armories.....	\$1,077.60
For rifle practice and matches, and for rental and outfit of a rifle range..	500.00
For incidental expenses.....	500.00

For the fiscal year ending June 30, 1891.

To pay Kingsley Brothers Creamery Company for rent of armory 929 D street.....	900.00
To pay Washington Market Company for rent of Center Market Armory.....	2,115.01
To pay Washington Danenhower for rent of New York Avenue Rink Armory.....	800.00
To pay Washington Light Infantry Corps for rent of Fifteenth Street Armory.....	375.00
To pay F. P. Nash for rent of O Street Armory.....	300.00

For the fiscal year ending June 30, 1889.

To pay Albert Ordway for horses for use of light battery for escort duty at inauguration of President Harrison	72.00
To pay Albert Ordway for band of music for escort duty at inauguration of President Harrison.....	264.00
To pay Albert Ordway for field music for escort duty at inauguration of President Harrison.....	72.00
To pay Albert Ordway for horses for use of light battery for escort duty to Grand Army of Republic on Decoration Day, May 30, 1889.....	132.50

Respectfully, yours,

ALBERT ORDWAY,
Brigadier-General, District of Columbia Militia.

To the COMMISSIONERS OF THE DISTRICT OF COLUMBIA.

The CHAIRMAN. What about the item for the emergency fund?

Mr. PETTY. When the inquest was held on the victims of the Ford's Theater disaster we occupied that building (Willard's Hall) for ten days, and Mr. Staples has filed claims to the amount of \$200.

The CHAIRMAN. Do you approve it?

Mr. PETTY. We think perhaps it ought to be paid. We did not really order—at least we have not been able to find where any official order was issued for its expenditure, and thought at the time that it was tendered gratuitously as a good citizen by Mr. Staples.

Mr. HENDERSON. But he charged \$20 a day?

Mr. PETTY. That is the charge, and he makes the claim. I think you can consider it. He claims, too, that fifty chairs were destroyed. They had a little riot there, and the mob jumped on the chairs and broke them down.

The CHAIRMAN. What about the Washington Asylum?

Mr. PETTY. That is for a few small bills for supplies, furnished by some tradesmen, which are expenses actually incurred.

The CHAIRMAN. And ought to be paid?

Mr. PETTY. Yes, sir.

The CHAIRMAN. The Freedmen's Hospital and Asylum?

Mr. PETTY. That is of the same character.

The CHAIRMAN. What about the items headed "Judgments?"

Mr. PETTY. That is something, of course, we have to pay just as the court renders them.

The CHAIRMAN. Have you gone over the judgments and seen whether they are correct or not?

Mr. PETTY. They are correct, and have been approved by our attorney. The first one is to Mary R. Willcox. The death of her husband was caused by stepping in a trench, but after we have paid this judgment we would be entitled to bring suit against the Granolithic Pavement Company for the amount.

The CHAIRMAN. Which you will never get?

Mr. PETTY. We do in a great many instances. The item to David E. Haller was on account of a man who broke his leg by falling into an excavation.

Mr. HENDERSON. You have got to pay this money?

Mr. PETTY. And there is no way of getting out of it.

The CHAIRMAN. These are all judgments?

Mr. PETTY. Fairly ascertained and no appeal.

Mr. HENDERSON. What is the rate of interest charged?

Mr. PETTY. You fixed some years ago on 4 per cent.

Mr. HENDERSON. Is that estimated there?

Mr. PETTY. We do not make any estimates for interest until the bill passes, and then we always calculate on the basis of 4 per cent.

Mr. HENDERSON. That is included here in the amount?

Mr. PETTY. Not the interest. The interest is calculated when we get ready to pay from the date of rendition of judgment.

Mr. HENDERSON. But we do not appropriate for it?

Mr. PETTY. Oh, yes, sir. You appropriate for a sufficient amount further down. We never pay any more than 4 per cent unless it was for a claim filed before the law was passed providing for 4 per cent.

The CHAIRMAN. What about the case of George W. Bolling?

Mr. PETTY. That is a case where a telegraph pole fell over on this man. Bolling and his wife were both injured, and there were two judgments, one to George W. Bolling and one to Caroline H. Bolling and George W. Bolling.

The CHAIRMAN. Columbus Alexander?

Mr. PETTY. That is for taxes Mr. Alexander has been paying on land that seems to have been an alley. He has paid for a number of years, and it is such an old claim we would not pay it. He appealed to the court to obtain a hearing, and the District would not plead the statute of limitation because we thought Mr. Alexander ought to recover and get judgment, and that is to pay it. This item to Washington Danenhower is for rent of one of the armories.

Mr. HENDERSON. For the militia?

Mr. PETTY. Yes, sir.

Mr. HENDERSON. How did he hold the District responsible?

Mr. PETTY. We pay all their expenses.

Mr. HENDERSON. But they are not allowed to make a contract for the militia beyond the appropriation, and General Ordway said he would go on and occupy that if he paid it out of his own pocket?

Mr. PETTY. They went ahead and made the contract, and Mr. Danenhower brought suit for the rent.

Mr. HENDERSON. How is he going to collect it?

Mr. PETTY. Not unless you appropriate.

Mr. HENDERSON. It was stated that there was a limit fixed in the appropriation bill?

Mr. PETTY. I will look a little closely into it and give you the facts. The item of John Raedy is simply to pay costs. That was a judgment against the District on account of taxes, which we sought to collect from Mr. Alexander, and he resisted, and the court held it was right for us to pay the costs. This item of Charles Cowles Tucker, you appropriated the money for at the last session of Congress, and provided that it should be paid from the police relief fund. When we went to pay we found that fund was practically exhausted, and we came to the conclusion that rather than take the money from these poor pensioners we would wait until this session of Congress and ask you to let us pay it out of our revenues, not the United States revenues, instead of paying it out of the police relief fund.

The CHAIRMAN. Why was that ordered to be paid out of the police relief fund?

Mr. PETTY. Because this was money found on a man who died—David Patterson—some years ago, and this money was found on his person, and for several years no claimant appeared, and the Commissioners ordered that the money should be turned over to the credit of the police relief fund, which got the benefit of it; and you determined that we should pay the judgment out of that fund, which was not sufficient, and we have come to ask you to let us pay it out of our own revenues in order to save the fund.

Mr. HENDERSON. What is the amount?

Mr. PETTY. It will be about \$900 and a little over. You will see the proviso we put in there. The reason of that is this: That after we paid this money into the fund on account of no claimants appearing a party came along and claimed that Patterson, who was dead, owed him \$100 for some personal service. He got two lawyers, Mr. Tucker and another lawyer, to bring suit, and the court gave judgment against the District. Mr. Tucker was appointed administrator and allowed to bring suit, but he got judgment so as to enforce the collection of the \$100. It now turns out that that man had no valid claim at all, and we provide that this administrator shall be compelled to settle this account, otherwise he might hold the money forever. Now, we provide that he shall settle the account within six months. Of course, he will be entitled to his fee, and the residue will go back to the fund.

Mr. HENDERSON. A kind of fictitious thing all around?

Mr. PETTY. Yes, sir.

The CHAIRMAN. You do not want this to come out of the pensioners' fund?

Mr. PETTY. That law is mandatory, and this will help the police fund because this provides for the settlement of the account, and the other act would allow the administrator to hold on forever.

The CHAIRMAN (opening paper). Here is an estimate coming from the District of Columbia, submitted by the health department for removal of garbage, \$2,000, and an item for the Board of Children's Guardians of \$9,300.

Mr. PETTY. I will leave the letters here in regard to those.

HEALTH DEPARTMENT, DISTRICT OF COLUMBIA,
Washington, February 5, 1895.

GENTLEMEN: I have the honor to invite your attention to the fact that there is no provision at present for the daily collection of garbage during the months of May and June of this year. A similar service was especially appropriated for last year at the rate of \$1,000 per month, and I would respectfully suggest that a like appropriation be secured, if possible, for the year 1896.

Very respectfully,

WM. C. WOODWARD, M. D.,
Health Officer.

To the Honorable COMMISSIONERS, *District of Columbia.*

The CHAIRMAN. What is the necessity for this item of \$9,300 for the Board of Children's Guardians?

Mr. PETTY. Here is the letter which gives the facts.

BOARD OF CHILDREN'S GUARDIANS OF THE DISTRICT OF COLUMBIA,
Washington, D. C., January 24, 1895.

SIRS: I am instructed by the Board of Children's Guardians, through a committee consisting of the president, vice-president, and Mr. O. B. Hallam, a member, to whom the matter was referred for action, to make a statement to you in regard to the expenditures of the Board for the first half of the present fiscal year and the probable needs of the Board for the remainder of the year, and to request your good offices in recommending to the Congress of the United States the granting of a deficiency appropriation for the service of the present year.

The appropriations made to the Board for the fiscal year 1895 were \$13,000 for the care of children and \$4,000 for administrative purposes. The expenditures for the first half of the current fiscal year were \$8,801.47, including bills due and unpaid for the care of children (one bill estimated), and \$1,663.64 for administrative purposes. The work during the past half year has been partly crippled by the lack of sufficient appropriations, in consequence of which many children have been left in conditions of destitution, neglect, abuse, or vice, who might have been brought under the protection of the Board had more ample provision been made. Reckoning, however, the probable increase of the work of the Board for the remainder of the year at the average rate which has actually obtained in the past, the total expense for the care of children committed to the Board by the courts for the year is estimated to be \$20,367.36. This estimate makes no allowance for new work in the direction of taking in charge any additional feeble-minded children, although two applications, duly verified by the president of the Columbia Institution for the Deaf and Dumb, to have such children taken in charge, are pending, and can not be granted for lack of funds. To provide a slight margin for contingencies, a deficiency appropriation of at least \$9,000 should be made for the care of the children.

No excess of administrative expenses over the appropriation for that purpose is expected. An unexpended balance of \$336.36 remains from the allowance for the first half year. Almost one-half of that balance represents a diminution in the salary of the agent of the Board, whose salary for the fiscal year 1894 was \$1,800, and was by the appropriation act for 1895 limited to \$1,500, contrary to the desires of the

Board, and without any opportunity for remonstrance on its part. The unanimous desire of the Board is that authority may be given to the Board to reimburse the agent for this diminution in his salary and that the legislative limitation may be removed. We ask, therefore, that you may embody in your request to the Congress for a deficiency appropriation for the care of children, a recommendation that the Board be authorized to pay to its agent for the fiscal year 1895 a salary at the rate of \$1,800 per annum. A testimonial to the ability and faithfulness of the present incumbent of the office is given in the last annual report of the Board to the superintendent of charities.

The committee would be pleased to communicate to you in person or otherwise any further or more detailed information which you may wish to have in relation to the requests of the Board here made.

Respectfully,

B. PICKMAN MANN,
Secretary, Board of Children's Guardians.

The Honorable COMMISSIONERS OF THE DISTRICT OF COLUMBIA.

The CHAIRMAN. What about these payments to William Forsyth?

Mr. PETTY. I have explained those, and those are to be paid if you authorize it.

The CHAIRMAN. Now we come to the water department.

Mr. PETTY. These claims arise out of the law making eight hours a day's work for laborers. These men were engineers at the pumping station, and when that law went into effect, July 1, 1893, the appropriation provided that they should only work eight hours, so it was necessary to furnish additional force to work the other portion of time, and it required an appropriation of about 50 per cent in addition to the regular one, but we required them to work full twelve hours just the same, under that section of the law which allowed us to do that in case of an emergency, and they worked the whole year through, and they now come to you with that claim.

The CHAIRMAN. Is this claim right?

Mr. PETTY. It is just this way. They are only required by law to work eight hours and they work twelve.

Mr. HENDERSON. Is not that a dangerous precedent to recognize under the eight-hour law? If you begin at that sort of business, where is the eight-hour law to go? This is simply working men overtime and paying them for the overtime.

Mr. PETTY. You have the situation before you.

Mr. HENDERSON. It is letting a man work ten hours a day and paying him at the additional rate over men who are working eight hours.

Mr. PETTY. But they were compelled to work. That pumping station had to be worked all night long and all day.

The CHAIRMAN. You gave them exactly the same wages under the eight-hour law, but they worked twelve hours, and you want to pay them for that extra four hours?

Mr. PETTY. Yes, sir; a pumping station has to work night and day.

Mr. HENDERSON. Is that item on page 28 of the same character as those before?

Mr. PETTY. Yes, sir; exactly. Now, there is one other item I hope you will insert. It was sent to the Secretary of the Treasury several days ago. It asked for an emergency fund of \$5,000. Then there was a little bill overlooked of the Washington Asylum of \$5.25, and an item to pay judgment against the District of Columbia of \$1,461.28, which with costs of \$18.20 would make \$1,479.48. We have an appropriation of \$25,000 as an emergency fund for the present year. We used a large amount of it to transport the Coxeyites out of the city, and then we used a very large amount, a much larger portion of it, in the suppression of this smallpox outbreak. We have spent within \$3,000 of the whole \$25,000, and we have now, I think, 24 patients in the smallpox hospital. We have to take care of them and feed them and furnish medical attendance, and we have to have watchmen and maintain quarantine stations where suspects are kept.

Mr. HENDERSON. Where is the smallpox hospital?

Mr. PETTY. Out here in the rear of the jail; near the jail. And this \$5,000 the health officer thinks will be needed, as this \$3,000 will be soon spent.

The CHAIRMAN. What is the other item?

Mr. PETTY. The next item for \$5.25; it is a small bill for sand furnished the Washington Asylum. The third item is to pay judgments against the District of Columbia in the case of Henrietta L. King. In 1873 we took her land at the corner of Fourteenth street and the Boundary in widening the street, and she claimed more than the District was willing to pay, and it hung fire all these years, and finally it was decided to appoint a commission of disinterested people, and three men, I think, were selected to see how much she was entitled to and allow her to sue for the amount that they would award, and that we would not make any fight against it, and this is the award of the commission.

Mr. HENDERSON. Is it right?

Mr. PETTY. We think so. They were very fair men who were selected.

Mr. HENDERSON. This is an award, and not a judgment?

Mr. PETTY. It is a judgment, because we could not pay an award. She had to go into court and get judgment, but we did not fight the case at all.

The CHAIRMAN. Those three items are all embraced in one letter?

Mr. PETTY. Yes, sir; I think that is before you, as the Secretary must have sent it. We have a letter, I am sorry it is not here, in which we ask you, and we hope it will be carried out, that you put a proviso in here amending the alley law: We have a law that authorizes the opening of alleys, but it makes no appropriation. In the deficiency bill you gave us \$40,000, but it did not provide for a proper expense of condemning land for alleys. It did not allow the marshal anything for the transportation of the jurors from the court to the land.

Mr. HENDERSON. You mean the language in the appropriation act?

Mr. PETTY. It simply says in the act that we shall pay the marshal \$6 for his services and the jury \$60, \$5 apiece, but it does not allow anything for transporting the jury from the marshal's office to the place where the land is to be condemned, and it might be in the country, as it frequently is, and the marshal says he could not execute the law.

Mr. HENDERSON. That would be amendatory of what, amendatory of an appropriation bill?

Mr. PETTY. It is amendatory of the act authorizing the opening of alleys.

Mr. HENDERSON. Then it really ought to go before the District Committee.

Mr. PETTY. I presume that is the proper place. When you see the letter it explains it. If you could put it on this we would like for you to do it. That is all we have.

TREASURY DEPARTMENT.

CUSTOMS SERVICE.

STATEMENT OF MR. W. F. MACLENNAN, CHIEF OF WARRANT DIVISION.

The CHAIRMAN. On yesterday I asked the Assistant Secretary of the Treasury to give us the salaries, under the law, of the appraiser, the assistant appraiser, and the examiners at New York?

Mr. MACLENNAN. Yes, sir; and the number.

The CHAIRMAN. Is this the paper?

Mr. MACLENNAN. This is the statement showing the number of appraisers, assistant appraisers, and examiners, and the rate of compensation, and the proposed increase.

No.	Office.	Present salary.	Proposed salary.	Increase.
1	Appraiser	\$6,000	\$8,000	\$2,000
10	Assistant appraisers, at \$3,000.....	30,000	50,000	20,000
15	Examiners, at \$2,500	37,500		
1	Examiners, at \$2,400	2,400		
1	Examiners, at \$2,300	2,300		
14	Examiners, at \$2,200	30,800		
1	Examiners, at \$2,100	2,100		
21	Examiners, at \$2,000	42,000		
23	Examiners, at \$1,800	41,400		
1	Examiners, at \$1,600	1,600		
77	Total	160,100	269,500	109,400

The CHAIRMAN. And at the same time I asked Mr. Hamlin to send me a proviso in the shape he would like to have it as to the power of the Secretary of the Treasury to employ counsel in the interest of the Treasury Department in cases before the Board of General Appraisers.

Mr. MACLENNAN. This is the proviso prepared in the form in which the Secretary of the Treasury wishes it. I beg leave to file also a letter from Mr. Whitney, Assistant Attorney-General, to Mr. Curtis, of November 7, 1894, on this question of employing counsel before the Board of General Appraisers.

"Provided, That the Attorney-General may, at the request of the Secretary of the Treasury, employ counsel to protect the interests of the Treasury Department in cases before the Board of General Appraisers, such counsel to be compensated at the rate of \$3,500 per annum out of the general appropriation for expenses of collecting the revenue from customs."

DEPARTMENT OF JUSTICE,
Washington, D. C., November 7, 1894.

MY DEAR CURTIS: Referring to our conversation of the other day in relation to employment of counsel to defend the Treasury Department in the matter of customs and immigration service, I would refer you to our appropriations for assistant district attorneys, which are on page 416 of the Statutes for 1894. The clauses are as follows:

"For payment of regular assistants to United States district attorneys, who are appointed by the Attorney-General at a fixed annual compensation, \$100,000.

"For payment of assistants to United States district attorneys employed by the Attorney-General to aid district attorney's in special cases, \$20,000."

You have various appropriations for the Treasury Department which by their language would seem to include legal services. The Comptrollers, however, have so construed the statutes that general appropriations of the kind mentioned do not cover legal services; the principle upon which the Comptrollers proceed being that as we have special appropriations in our Department for assistants to United States district attorneys, these appropriations must be regarded as exclusive. It is notorious, however, that with the amount allowed us for legal assistance, we can not procure proper assistance at the port of New York for the immense customs business which there is there, in which able lawyers on the other side have control of interests to the amount of hundreds of thousands of dollars. The Government being cared for in main by a couple of assistants whose salaries are \$2,500 each, while before the general appraisers, a very important forum, the interests of the Government are cared for by a clerk in the custom-house, whose function, prior to the customs administration act, was that of liquidator, and whose appearance in the records of trials of the old suits against collectors is as expert mathematician to compute what the verdict of the jury should be in case the plaintiff were successful. My attention was called to the matter by being called in at the latter end of the proceeding before the general appraisers in the natural-gas case, and seeing what a tremendous advantage the importers had through their representation by able counsel in that very important proceeding.

The Interstate Commerce Commission obtained as an appendage to their general appropriation, on page 387 of the statute book of 1894, a provision that therefrom a "sum not exceeding \$20,000 may be expended in the employment of counsel." I would suggest a similar clause, without limitations of amount, if possible, in the general provisions regarding the customs and immigration service. A good deal of adverse comment has been made in the New York press on the fact that the counsel employed by the Immigration Bureau at Ellis Island are called inspectors, which is, in fact something in the nature of a subterfuge.

I proposed last year to obviate the difficulty by appending to the appropriation for the pay of assistants to district attorneys, on page 416, the following words:

"But the Attorney-General may hereafter employ such assistants at the request of the head of any other Department, to be compensated out of any moneys appropriated for that Department for the general purposes for which the assistance is asked."

This clause was approved by the Attorney-General and the First Comptroller, by the House Committee on Expenditures of the Department of Justice, and by some members of the House Committee on Appropriations, but failed of adoption because it came in too late, after the bill had been reported by the committee, and Mr. Sayers, the chairman, refused to consider it. This clause, I should say, would not cure the difficulty with regard to the Immigration Bureau, since by the law the district attorney is not required to render any services of the nature required by that Bureau.

From my experience of a year and a half in customs cases, I am convinced that a provision of the kind suggested would result in a very large saving of money to the United States Government.

Very truly, yours,

EDWARD B. WHITNEY.

Hon. WILLIAM E. CURTIS,
Assistant Secretary of the Treasury.

THE CHAIRMAN. Will you do us the favor to state how miscellaneous receipts and expenditures under the head of customs service for last year compare with the receipts and expenditures for this year?

MR. MACLENNAN. Appendix B, page 41, of Executive Document 258 shows as accurately as we are now able the amount received for the first six months, to wit; \$299,008.45, a falling off in miscellaneous receipts of over \$58,000 in the six months of this year as compared with the six months of last year, and the amount estimated to be received for the last six months of the fiscal year is \$260,000, or \$50,000 less than received during the last six months of the last fiscal year, making an aggregate falling off in round numbers of \$109,000.

The CHAIRMAN. Are the expenses as great this year as last year?

Mr. MACLENNAN. They are as great, I think. That is, when we consider the expense of last year on account of World's Fair expenses was \$150,000, yet deducting that from last year's expenses I think the expenses of this year will be greater and therefore—

The CHAIRMAN. So you will need about the same amount?

Mr. MACLENNAN. We will need at least the amount of the estimate.

FEBRUARY 11, 1895.

WAR DEPARTMENT.

RECORDS OF THE REBELLION.

STATEMENT OF MAJ. GEORGE B. DAVIS, IN CHARGE OF REBELLION RECORDS.

The CHAIRMAN. On page 28 of the bill for Official Records of the War of the Rebellion, you ask \$12,000. Will you tell us the object or the necessity for it?

Major DAVIS. As the work draws to its close, it is necessary to push it forward and put the matter in type, in order that a certain class of labor can be dispensed with—such as copyists—and in order that the indexers, etc., who prepare the matter for the printer can go ahead and get the books ready. The amount asked is to enable us to put it into type and into the hands of the indexers, and to keep the force properly at work until June on volumes 48, 49, and 50. We hope to have them ready for the printer by the end of June, and have the fourth series in type.

The CHAIRMAN. What about the second and third?

Major DAVIS. They are being prepared for the printer. There is another item about which I want to speak—the deficiency in the appropriation for transportation of military prisoners. The estimate for the fiscal year 1895 was \$6,500, and the appropriation was \$5,000. Within the last three or four years sentences of prisoners have been growing so that there are a larger number discharged each year. There are now 352 prisoners, and of those about 100 will be discharged before the 30th of June. The average expense for transportation from place of enlistment, or to their homes, is about \$18 each.

ENGRAVING AND PRINTING.

STATEMENT OF MR. CLAUDE M. JOHNSON, CHIEF OF THE BUREAU OF ENGRAVING AND PRINTING.

The CHAIRMAN. Your Bureau asks for \$41,800 for salaries of clerks and employees other than plate printers and plate printers' assistants, \$26,400 for wages of plate printers, and \$15,200 for various materials for engraving and printing other than distinctive paper. Will you please give us briefly your reasons for there being a deficiency, and an explanation of why these amounts are necessary for your Bureau?

Mr. JOHNSON. The reason for there being a deficiency is the fact that the committee cut down the appropriation that much below the estimates submitted for the cost of the work for this year, and those estimates were made carefully and down to the closest figure at which they could be made. The cost of the work is just what the estimates are.

The CHAIRMAN. Are the salaries of clerks and employees under the first item fixed by law?

Mr. JOHNSON. No, sir.

The CHAIRMAN. So that they are within your discretion, or that of the Secretary?

Mr. JOHNSON. They are within the discretion of the Secretary.

The CHAIRMAN. Are the wages of plate printers for which you ask fixed by law?

Mr. JOHNSON. They are fixed by the Secretary.

The CHAIRMAN. As these are the two items for which you ask a deficiency, I will ask you if it was not within the power of the Secretary or yourself, by reducing salaries, to come within the sum fixed by legislative enactment.

Mr. JOHNSON. It was probably technically within the power of the Secretary to do it, but whether it could have been done successfully is the question. The rates for plate printing are fixed, I might say, by agreement with the plate printers.

Mr. HENDERSON. Between them and the Secretary.

Mr. JOHNSON. Not exactly an agreement; but in case of a reduction in the rates, the plate printers would be liable to strike and cause an interruption of the operation of the Bureau.

The CHAIRMAN. Were not the wages of the plate printers recently reduced?

Mr. JOHNSON. Yes, sir.

The CHAIRMAN. How much?

Mr. JOHNSON. Ten per cent on a certain class of work.

The CHAIRMAN. What was the aggregate saving by that reduction?

Mr. JOHNSON. My recollection is that it was \$23,000. The saving for this year would be about half of that or \$11,000.

The CHAIRMAN. Was that \$11,000 taken into account when you made your estimate for this year?

Mr. JOHNSON. No, sir.

The CHAIRMAN. Has that been taken into account in making these estimates for this deficiency?

Mr. JOHNSON. Yes, sir; we must get this amount to come out even. We have been endeavoring to economize on our estimates to keep down the deficiency.

Mr. HENDERSON. Then your estimates were too low?

Mr. JOHNSON. I think they were a little bit too low.

The CHAIRMAN. If you can save that, and if you did not take into account the \$11,000, your estimates must have been at least \$11,000 too low.

Mr. JOHNSON. In making those estimates, I anticipated a saving. I saw various places where I could save.

The CHAIRMAN. In the second item you ask this year for \$495,400, and we gave you \$469,000, which was the amount you spent last year, minus \$17,000 deficiency; and this year you ask \$26,400 deficiency, which is \$9,000 more than you spent last year. Why do you estimate for this increase?

Mr. JOHNSON. This year we are printing bonds, as you know, and that is very expensive printing. Then the work on postage stamps has added to that. We have had to increase expenses in plate printing on account of making the postage stamps. It is taking it off one and putting it on another item.

Mr. CANNON. The matter of postage stamps is reimbursable.

Mr. JOHNSON. But we have to pay the money out. I think you will see that we ask for less money this year than we did last year.

The CHAIRMAN. Not on this item. Will you send a statement so that we can get it to-morrow, explaining this matter?

Mr. JOHNSON. I will do so.

The CHAIRMAN. The next item is for rental of office by the agent of the Post-Office Department. What office is that?

Mr. JOHNSON. The Post-Office Department has an agent, and we have rented an office for that officer in the new building on F street, the Insurance Building. There is no suitable place in the Bureau for him.

Mr. SAYERS. What does that agent do, now that your Bureau has undertaken the printing of postage stamps?

Mr. JOHNSON. I do not see that he has anything to do, if you ask me the direct question.

Mr. SAYERS. Why does your Department have to rent a room for him?

Mr. JOHNSON. That is a part of the agreement between the Treasury and the Post-Office Department—that we should provide office room for the agent of the Post-Office Department.

The CHAIRMAN. This agency was established when the printing of stamps was done by private contract, and then the Government was compelled to have some one to represent it in receiving and distributing these stamps; but now that the printing of stamps is done by the Bureau of Engraving and Printing, is it your judgment that there is any necessity whatever for this expenditure?

Mr. CANNON. I should think that it would be entirely proper that these stamps, which are to be distributed throughout the country, ought to be looked after by the Post-Office Department. That Department ought to attend to it and know where they go, or, otherwise, the Treasury Department would do the distributing; that is to say, the Post-Office Department takes the stamps and becomes responsible for them in their distribution to 65,000 post-offices.

Mr. JOHNSON. No; the Post-Office Department never sees the stamps.

TREASURY DEPARTMENT,
Bureau of Engraving and Printing, February 11, 1895.

SIR: In answer to your interrogatory as to why the appropriation for plate printing for the fiscal year 1895, including the deficiency asked, should exceed the appropriation for the year 1894 by something over \$9,000, I beg to say that such is not the case, which will be shown by the following table:

For fiscal year 1894:

Act of March 1, 1893.....	\$469,000.00	
Act of April 21, 1894.....	72,665.92	
		\$541,665.92

For fiscal year 1895:

Act of August 18, 1894.....	469,000.00	
Deficiency asked.....	26,400.00	
		495,400.00

Decrease in amount for 1895.....	46,265.92
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The appropriations for compensation of employees for the year 1894 were \$440,-549.47. The deficiency asked will make this appropriation for 1895 \$419,800, showing a decrease in 1895 under the amount appropriated for 1894 of \$20,749.47. The appropriations for materials and miscellaneous expenses are substantially the same for the two years. Notwithstanding the reductions which are thus shown, the number of impressions estimated to be produced in 1895 is substantially the same as was produced in 1894.

Very respectfully,

CLAUDE M. JOHNSON,
Chief of Bureau.

Hon. W. C. P. BRECKINRIDGE,
*Chairman subcommittee Committee on Appropriations,
House of Representatives, United States.*

BACK PAY AND BOUNTY.

STATEMENT OF HON. T. STOBO FARROW, AUDITOR OF THE TREASURY FOR THE WAR DEPARTMENT.

Mr. SAYERS. You ask for \$100,000. Your estimate was \$250,000 and the appropriation was \$200,000. Why is it now that you ask for \$50,000 more than your estimate?

Mr. FARROW. At the time the estimate was made it was supposed that \$250,000 would be sufficient, but since that time we have certified a larger amount of claims due than we expected. We have accomplished more work within that time, and as evidence of that I have got the amount which has been certified up to the 1st of February, which amounts to \$188,705, leaving only a balance of \$11,295 unexpended out of the \$200,000. We have facilitated the work of that division considerably by some changes which we made; and then, in addition to that, the Dockery bill, which went into effect on the 1st of October, has had the effect of increasing the amount of work coming from the Comptroller's office, because that office was usually from two to three months behind our work. That work is being turned in, and we are certifying for them while we are engaged ourselves in finishing up.

Mr. SAYERS. You speak of work under the Dockery law. Have any checks been removed that existed before the enactment of that law, so as to facilitate the allowance of claims?

Mr. FARROW. It is not the removal of checks. •

Mr. SAYERS. I ask you if any checks have been removed.

Mr. FARROW. Not for this work; pay and bounty claims are all original.

Mr. SAYERS. Why is it, then, that the claims amount to so much more during the present year than you anticipated?

Mr. FARROW. I attribute it in part to a change in the system, which facilitates the work in the pay and bounty division of my office.

Mr. SAYERS. Don't these claims have to pass through the hands and under the supervision of two independent persons in your office?

Mr. FARROW. Yes, sir.

Mr. SAYERS. Was not the same order observed before the passage of the Dockery law?

Mr. FARROW. Formerly we had to audit them and send them to the Comptroller for revision. Now we have the claims audited in the pay and bounty division, and then they receive a second audit in the review division of my office. The review division has been established since the Dockery bill went into effect for the purpose of giving this second audit to these claims. Two-thirds of the work in my office is on original claims, and they do not receive administrative action. For that reason we have established this review division to subject those original claims to a second audit, carrying out the provisions of the Dockery law.

Mr. SAYERS. My understanding of the effect of the Dockery law is this: So far as your office is concerned, practically, there is no difference as to the order in which these bills are acted upon and transmitted to the Comptroller's office, and that you have two clerks in your office now, each of whom acts independently of the other in the examination of these claims.

Mr. FARROW. Yes, sir.

Mr. SAYERS. If that be your system, wherein does the system practically differ from the system that existed before the passage of the Dockery law?

Mr. FARROW. Before the passage of the Dockery law these claims were audited in the pay and bounty division, and went from the pay and bounty division of my office to the Second Comptroller's office, where they were audited and revised a second time and then sent back to be confirmed, modified, or rejected.

Mr. SAYERS. How is it now?

Mr. FARROW. They are audited by the pay and bounty division of my office, which gives them a second audit, which audit was previously given in the Second Comptroller's office.

Mr. HENDERSON. They do not now go to the Comptroller's office?

Mr. FARROW. No, sir.

Mr. SAYERS. So that the Comptroller has no check on your office?

Mr. FARROW. Except in case of appeal. If an appeal is made, it goes to the Comptroller of the Treasury.

Mr. SAYERS. In other words, as the law now exists, none of these claims go to the Comptroller's office, except on appeal?

Mr. FARROW. That is all.

Mr. SAYERS. And to that extent a check is removed upon your office, is it not?

Mr. FARROW. It is owing to what you regard as being done by the Dockery bill.

Mr. SAYERS. The check which formerly existed upon your office is now removed, except in case of appeals?

Mr. FARROW. Except in this particular, that the Dockery bill provides that in original claims which had not received administrative action they should be reviewed by another clerk independent of the clerk who audited it at first.

Mr. SAYERS. What I want to ascertain definitely is this: that to that extent, except in cases of appeal, the Comptroller has nothing to do with that business?

Mr. FARROW. That is true.

Mr. SAYERS. And to that extent the check upon your office has been removed?

Mr. FARROW. Yes, sir.

Mr. HENDERSON. Did the Dockery law call for a reorganization of your office?

Mr. FARROW. No, sir. That bill provided that claims which had not received administrative action should be reviewed and audited by another clerk independent of the clerk who made the first audit.

Mr. HENDERSON. What do you mean by "administrative action?"

Mr. FARROW. An account which has not been audited by one of the Departments before coming to my office; two-thirds of the work of my office relates to original claims, and have to be submitted in my office to a second audit.

Mr. HENDERSON. This \$188,705, certified to February 1, runs from what date?

Mr. FARROW. From July 1 to February 1; seven months.

Mr. HENDERSON. How does it compare with the amount certified for the corresponding seven months?

Mr. FARROW. I have not the calculation, but it has increased, and that increase, as I said a while ago, is caused by the change in the system in my office, and also the additional work which has been cleaned up by the Second Comptroller's office. There was a provision for winding up the business in the old Second Comptroller's office. That work is coming back, and is being certified by me, and that has increased the amount from the 1st of October.

Mr. HENDERSON. Was that under a new system?

Mr. FARROW. No, sir; that was carrying out the work which had accumulated in the Second Comptroller's office before the Dockery bill went into effect.

Mr. SAYERS. Was not a provision made for a temporary force to wind up the work in the old Second Comptroller's office?

Mr. FARROW. Yes, sir; and that increased the amount of these claims to be paid.

Mr. HENDERSON. How much do you estimate from July 1 to February 1?

Mr. FARROW. The first estimate was for \$250,000 for the year, and then afterwards we estimated for \$80,000, but then we found that it would take \$100,000, because we have already expended \$188,705. It will take \$300,000 for the whole year.

STATE AND TERRITORIAL SOLDIERS' HOMES.

STATEMENT OF MR. WILLIAM T. KENT, ACCOUNTANT FOR INSPECTOR-GENERAL'S DEPARTMENT.

The CHAIRMAN. There is an item in this bill for continuing aid to State and Territorial Homes for Disabled Volunteers, \$100,000.

Mr. KENT. The estimate was submitted by General Franklin, president of the Board of General Managers, to the Secretary of the Treasury through the Secretary of War.

The CHAIRMAN. What do you know about it?

Mr. KENT. I have examined the figures in the letter transmitting the estimate, and I have ascertained that there is an increase of the number of inmates reported last year for corresponding periods; and taking that as a basis, which amounts to about 10 per cent for the first half of this year, and if there is a corresponding increase during the last half of the fiscal year, the amount required would be \$98,770.40.

Mr. HENDERSON. Additional to what you have had?

Mr. KENT. The United States appropriates \$100 per man to these States Homes, less half the amount of pension deducted. That makes an average of about \$98.70 which the United States pays.

The CHAIRMAN. Have you gone over the expenditure of these Homes under this item so as to see whether they are proper expenditures, and whether they are properly chargeable against the appropriation?

Mr. KENT. The vouchers which were submitted by those homes are rather meager. It is simply a statement of the account of the State against the United States through these Soldiers' Homes. That statement merely says "for amount due the State of Pennsylvania" from such and such a date to such and such a date, so many men at \$100 a year each. We have no evidence submitted to our office as to whether this is the actual number of men which should receive the benefits of this act. The statement is simply one made up in the office of the general treasurer of the National Soldiers' Homes.

The CHAIRMAN. We are under liability to pay \$100 per capita?

Mr. KENT. Yes, sir.

The CHAIRMAN. From that sum is to be deducted one-half of the pensions retained by the State?

Mr. KENT. Yes, sir. There is no evidence submitted to the Department by that arbitrary statement as to the amount deducted.

The CHAIRMAN. Is there no method under the law by which either the Inspector-General's Department or the Secretary of War can ascertain as to the sums due from the General Government to these Homes?

Mr. KENT. I suppose there is if you call upon them for it, but we have been treating those Homes very quietly. The question of supervision is a delicate one.

Mr. HENDERSON. Don't these quarterly reports from the Homes give the average attendance?

Mr. KENT. They just say 932 men.

Mr. HENDERSON. You do not know whether they are there six months or a year?

Mr. KENT. We simply deduct one half of the pension allowed. We know nothing about that, and simply have to accept the statement. The average cost to the United States is \$94.70, deducting the prospective increase at the same ratio, \$7,062 would make the total \$668,771.40; and deducting from that the amount appropriated for the year, \$570,000, would leave \$98,771.40. That is approximately the amount they have asked for—\$100,000.

Mr. HENDERSON. There is no doubt but what the inmates are increasing.

Mr. KENT. It is good policy for the Government to pay this \$100 to the State Homes, for otherwise the men might claim to be admitted to the National Homes, where the average cost is \$127.45.

Mr. CANNON. To say nothing about the cost of construction of buildings?

Mr. KENT. No, sir.

Mr. CANNON. It is a saving of one-half, I have no doubt.

Mr. KENT. The average cost of maintenance in the States is much larger than the average cost of maintenance in the Government Homes, but the State pays the difference. It runs up as high as \$253 per capita in one of the States.

SUBSISTENCE ARMY.

STATEMENT OF GEN. M. R. MORGAN, COMMISSARY-GENERAL OF SUBSISTENCE.

The CHAIRMAN. Your department asks for \$50,000 for the general purposes set out in the item on page 31. We gave you \$1,650,000, and the year before you saved \$30,000, and yet you think the \$50,000 may not all be expended this year?

General MORGAN. It may not all be expended, but I would recommend it and think we ought to have it. I estimated it from the fact that we have expended the whole of the appropriation for this year.

The CHAIRMAN. Why was that?

General MORGAN. I know that some of it was due to the strike, during which we had to purchase wherever we could get it, and you must also consider that we had to issue to the troops 8,000 of what we call traveling rations, which cost twice as much as the ordinary ration purchased under the best conditions.

The CHAIRMAN. Where does this surplus fund, to which you have made reference, go?

General MORGAN. It is simply turned into the Treasury at the end of a certain time. We have nothing to do with that.

The CHAIRMAN. It is simply the unexpended balance covered back into the Treasury?

General MORGAN. That is all. Of course, if there is any outstanding debts, they are paid out of this.

The CHAIRMAN. This sum you think you actually need?

General MORGAN. Yes, sir; last year we turned in out of the appropriation \$30,000, and we have no reason to think there will be any more this year, because of the strike.

Mr. LIVINGSTON. Then why do you ask for \$50,000 for this contingent fund?

General MORGAN. For 1891 we estimated the amount that would be needed as \$2,047,796, and the amount appropriated was \$1,745,000.

Mr. LIVINGSTON. Did you expend all that money?

General MORGAN. No, sir; at the end of the year there was in the Treasury \$77,000, and in the hands of officers, \$198,000. We finally turned in \$210,000 on the 30th of June, 1893. In 1892 we returned a little more than in 1891, and we turned in \$142,000, when we received just the same as the year before. In 1893 the Military Committee allowed us only \$1,700,000. We can not state it exactly, but would say that we turned in \$35,000 up to date. We do not know what else may come in.

The CHAIRMAN. How much have you on hand now?

General MORGAN. On the 1st of February we had on hand \$584,175. The balance at the same time last year was \$596,425.12. That makes about \$12,000 difference. On the 1st of January the showing for 1895 was not so good as it is now, because we can not always tell. Sometimes we purchase more, and sometimes less; but whatever the amount purchased is, it is accounted for.

The CHAIRMAN. On the 1st of July, 1894, you turned over to the Treasury \$30,000.

General MORGAN. We have not turned it over, but it is about that.

Mr. CANNON. It is not turned in until the end of two years?

General MORGAN. No, sir.

The CHAIRMAN. So that it took \$566,000 to run you from the 1st of February to the 1st of July, 1894, and you have \$18,000 more on hand?

General MORGAN. Yes; so it turned out.

Mr. CANNON. But now, as I understand it, this is only an estimate. The 1st of July, 1896, must arrive before the matter will be settled. In other words, it runs two years after the close of the fiscal year, and it is responsive until then to contracts?

General MORGAN. Yes, sir.

Mr. LIVINGSTON. What is the necessity of these estimates, if you will excuse the expression? Why do you estimate for so much more than you need?

General MORGAN. I am not responsible for any responsibility incurred before I was responsible.

The CHAIRMAN. When did you come in?

General MORGAN. Last October.

Mr. LIVINGSTON. Basing your estimate on those made previously, don't you think your estimate is extravagant?

General MORGAN. No, sir; I don't think it is; but I do not think I would say so if I thought it was.

Mr. HENDERSON. You think you will need this \$50,000?

General MORGAN. I think it is only fair that we should have it. We ask, for 1895, \$1,754,000. For 1894 we asked for \$2,103,000. Now we say that we can cut it down close to the amount to be appropriated. We did that before, and cut it down too close.

Mr. LIVINGSTON. You ask for more money than you need, for fear that we will cut you too low?

General MORGAN. Not you. It was the Military Committee that did it. Now we ask for this \$50,000, and we put the amount at what was allowed us in 1893 and 1894.

Mr. CANNON. In other words, this is for the service for this present fiscal year? The estimate was put down to about what you needed it, and still it was cut?

General MORGAN. Yes, sir; as is always done.

Mr. SAYERS. The fact is that with seven months of the year still to come, he has in sight \$30,000 left of the appropriation of 1894; so that the appropriation was ample, because it is \$18,000 more than was appropriated for this year from the 1st of February to the 1st of July. Is not that a fact?

General MORGAN. That is a fact; but sometimes we purchase more in January than in February, and sometimes not; we can not tell. The troops have got to be fed.

Mr. SAYERS. It may be possible that in the fluctuations of the markets some things will cost more some seasons than others?

General MORGAN. Yes, sir.

PENSION BUILDING.

STATEMENT OF HON. WILLIAM LOCHREN, COMMISSIONER OF PENSIONS.

The CHAIRMAN. We have called you for the purpose of asking you in reference to an item of \$2,500 for a new copper roof for the Pension Bureau building.

Commissioner LOCHREN. In respect to that, I will say that there was an appropriation made of \$28,500, and bids were called in September, as I now recollect, and the lowest bid was in excess of the appropriation somewhere about \$2,500, or \$3,000. I understand that there have been new bids called for, and they will come in the latter part of this month.

The CHAIRMAN. Was not one of the bids within the appropriation?

Commissioner LOCHREN. No, sir; I think not. Those bids were made by the chief clerk of the Interior Department. It was my information that no bid came within the appropriation. I suppose, of course, the contract will be let to the lowest responsible bidder.

The CHAIRMAN. The bids are not yet opened, and you do not know whether they will come within the appropriation or not?

Commissioner LOCHREN. No, sir.

The CHAIRMAN. I will ask you as to the \$1,500 for painting.

Commissioner LOCHREN. That is for painting the interior of the Pension building, including those large columns in the court, and the portion of the building which supports the roof—that portion on top of the columns going up to the roof, the technical name of which I can not call. The building all needs painting. This is all for interior painting.

Mr. HENDERSON. Has that building been painted?

Commissioner LOCHREN. Not for a long while.

Mr. LIVINGSTON. Can not you get along with it until we get more money in the Treasury?

Commissioner LOCHREN. That is another matter. It ought to be done.

Mr. LIVINGSTON. How about these bids which have not yet been opened?

Commissioner LOCHREN. That is a question for the Interior Department. I have nothing to do with that.

Mr. HENDERSON. You judge from past experience that \$28,500 will be enough?

Commissioner LOCHREN. Yes, sir; of course there will be no more expended than is necessary. It is a work that really must be done.

Mr. LIVINGSTON. How about this roof; what is the condition of it?

Commissioner LOCHREN. The roof is in bad order.

Mr. LIVINGSTON. Do you think it is absolutely necessary for it to be done now?

Commissioner LOCHREN. It is absolutely necessary. This appropriation embodies the idea of making a ceiling of corrugated steel in under the tiling. On account of atmospheric changes, the tiling is apt to break and fall, and is liable to injure people.

The CHAIRMAN. This \$2,500 covers the lowest and best bids you have been able to get?

Commissioner LOCHREN. Yes, sir. No more will be expended than is necessary. We must have a roof, because there is danger of injury to the building, and the consequent injury to the records within the building.

NAVY DEPARTMENT.

GENERAL ACCOUNT OF ADVANCES.

STATEMENT OF GEN. EDWIN STEWART, PAYMASTER-GENERAL OF THE NAVY, ACCOMPANIED BY NAT. S. FAUCETT, CHIEF CLERK OF THE BUREAU OF SUPPLIES AND ACCOUNTS, AND MR. F. A. WILSON.

The CHAIRMAN. We have an item here for reimbursement of general account of advances.

General STEWART. This deficiency has been ascertained in the Treasury in the settlement of ships' accounts. They are the general account of advances. When returns come in from those accounts they are reimbursed from the proper appropriation.

Mr. LIVINGSTON. Are they returns of ascertained accounts?

General STEWART. They are all ascertained.

Mr. LIVINGSTON. Ascertained where?

General STEWART. In the Treasury Department for the settlement of accounts of ships abroad.

Mr. LIVINGSTON. Are all these items of that description?

General STEWART. Yes, sir; down to where it says "Pay, miscellaneous."

The CHAIRMAN. "Pay, miscellaneous;" give us your opinion of that.

Mr. FAUCETT. That was a bill paid by the officer in New York for rent after the end of the fiscal year, and should have been paid out of the appropriation for the fiscal year 1894; but in settling his accounts the Auditor disallowed it, because it was properly chargeable to 1893, and therefore it is now reported as a deficiency.

The CHAIRMAN. Was it a proper expenditure at the time it was made—was it one authorized by law?

Mr. FAUCETT. Yes, sir.

The CHAIRMAN. The officer charged it in the wrong year?

Mr. FAUCETT. Yes, sir.

NAVAL ACADEMY.

The CHAIRMAN. To pay accounts for heating and lighting, \$1,200.

Mr. FAUCETT. That is for coal, and under a general law they are authorized to create a deficiency for fuel. That is for heating and lighting for the Academy. Their money having become exhausted, they were authorized to purchase.

The CHAIRMAN. The law authorizes a deficiency in case it is necessary, and this is a necessary payment under that?

General STEWART. Oh, yes; they were absolutely out of coal and out of money.

Mr. HENDERSON. The appropriation was not enough to meet the fuel bill for the fiscal year?

General STEWART. No, sir.

BUREAU OF ORDNANCE.

The CHAIRMAN. Tell us about that.

General STEWART. That is a little item of freight, contingent expenses, and things of that character, for which we have bills already amounting to something more than \$200. We estimated that the amount required will be \$300.

BUREAU OF EQUIPMENT.

The CHAIRMAN. Who will speak for this item—equipment of vessels, and to pay accounts, \$3,449?

Mr. F. A. WILSON. What do you want to know about it?

The CHAIRMAN. We want to know all about it. Why is it that you need the money?

Mr. WILSON. The appropriation for 1894 was for the same amount as that for 1895, \$925,000. We had estimated for a million dollars, and it was cut down. We have spent for two or three years, I think, about \$191,000 more for coal for the use of the Navy than we did previous to that time.

The CHAIRMAN. That was a necessary expenditure?

Mr. WILSON. Of course; and it having exhausted our appropriation, and we having met these other obligations to that extent, the appropriation was practically exhausted.

Mr. LIVINGSTON. What kind of coal do you buy?

Mr. WILSON. Generally we buy bituminous coal for ships abroad, and even at home. We buy very little anthracite.

The CHAIRMAN. Does that explanation extend only to the item of \$3,449?

Mr. WILSON. I think so.

Mr. HENDERSON. What was the estimate for 1894?

Mr. WILSON. \$1,000,000.

Mr. HENDERSON. And the appropriation how much?

Mr. WILSON. \$925,000.

Mr. CANNON. And this is the amount which you are short?

Mr. WILSON. Yes, sir.

Mr. LIVINGSTON. Tell us about coal. You can buy some coal cheaper than others?

Mr. WILSON. At home our coal is purchased under contract at the lowest price at which it can be obtained; but our principal item for coal is spent abroad. We have no control over that. A ship must buy coal at any port where it is needed.

Mr. LIVINGSTON. Have you made any effort to reduce the price of coal abroad as well as at home?

Mr. WILSON. We have written repeatedly to commanding officers to be careful about the purchase of coal. It is always bought after competition in whatever port it is needed.

Mr. LIVINGSTON. Have you looked into that matter carefully?

Mr. WILSON. Yes, sir; as a rule. That has been looked into, I think, by the chief of the Bureau.

BUREAU OF STEAM ENGINEERING.

The CHAIRMAN. You ask for \$30,000. Who can explain that?

Mr. CANNON. Is that ascertained?

General STEWART. Yes, sir.

Mr. FAUCETT. I have a paper in my pocket which covers that.

General STEWART. I can explain it in a few words. The fire in the Norfolk Navy-Yard a few years ago destroyed property, and an appropriation was made to reimburse that loss, or rather restore the articles which had been destroyed, and that appropriation was for \$40,000, to enable the Bureau of Steam Engineering to do that. We bought some tubes of a Bridgeport company to replace those destroyed, but when we came to pay that bill, we found that the Treasury Department had taken that \$40,000 and dumped it into the general appropriation. The appropriation

for the steam machinery had thus been exhausted, and these people have been waiting for their own money. It was an error in bookkeeping which the Treasury refused to rectify,

Mr. CANNON. The money has been spent?

General STEWART. Yes, sir; and these people have been out of their money for several months. It is a hard case. That accounts for a portion of the items.

Mr. LIVINGSTON. How came the Treasury Department to spend that \$40,000? Have they accounted for it in any way?

General STEWART. One reason was that the *Chicago* had quite an expensive amount of repairs made at Antwerp, and the Department had to pay for it. The ship needed repairs, and they were made, costing \$27,000.

The CHAIRMAN. That does not account for it all. Where did the remainder go?

General STEWART. About \$7,000 or \$8,000 were bills already received and approved, and the remainder is obligations properly incurred for which bills have been received. That accounts for the \$30,000.

The CHAIRMAN. Will it cover it?

General STEWART. I think so. I will look into it.

The CHAIRMAN. Will you get that in for what is covered by this bill? This bill only covers what is necessary for this year.

General STEWART. Very well.

BUREAU OF MEDICINE AND SURGERY.

The CHAIRMAN. What do you say about that?

General STEWART. This is a bill on file for telephone services which came in after the appropriation had been made.

The CHAIRMAN. The next is for bills on file in the Bureau of Supplies and Accounts.

General STEWART. That is contingent bills, telephone, etc.

Mr. HENDERSON. Are they ascertained accounts?

General STEWART. A little more than \$400 are ascertained. We made it \$500 to cover any little bills which may come in.

MARINE CORPS.

STATEMENT OF MAJ. H. B. LOWRY, QUARTERMASTER, MARINE CORPS.

The CHAIRMAN. Amount found due Bureau of Medicine and Surgery, Navy Department, \$3,030.43.

Mr. LOWRY. That is for something sent to the Naval Hospital. We are obliged to pay 30 cents a ration, and the amount of rations this year is equal to the sum mentioned. The appropriation for Marine Corps for 1894 was \$80,000, and the deficiency since then has been \$17,000. The quartermaster estimates for 1,100 privates and noncommissioned officers reserved for shore duty, and the Paymaster-General estimates 1,000 serving on board ship. There were 1,200 serving on shore and the quartermaster had to submit an estimate of \$150 a day more than he designated. That has caused an increase and is the reason for this deficiency. That has occurred annually for a number of years. The Naval Committee has never given money enough to make provision for the marines and the result is a deficiency each year. This year they have given us an increase. The naval bill is now pending.

The CHAIRMAN. Are you familiar with any of these other items?

Mr. LOWRY. The other items are for reservation of contractors and for bills for rations up to June, 1894.

The CHAIRMAN. Here is \$14,000 for reservations to contractors. To what contracts does that refer?

Mr. LOWRY. Contracts for rations. We have twelve stations scattered throughout the country, and one in Sitka, Alaska. We have to advertise for contracts for rations, and we accept those at the lowest price.

The CHAIRMAN. Transportation and recruiting?

Mr. LOWRY. That occurred in 1892. That is for transportation of the Marine Band from headquarters to the White House and return during the season. I think it is the result of a little carelessness. The officer who had charge of the accounts only presented the matter to my office a few days ago. He did not present his bill in 1892, or it would have been paid.

The CHAIRMAN. How is it as to the next account in favor of Paul Murphy?

Mr. LOWRY. That is the same. Both those bills are for the same thing. In one case the accounting officer died and left that as a legacy to his successor, Captain Murphy.

The CHAIRMAN. Forage account.

Mr. LOWRY. The forage account for the last four years has run from three to four

thousand dollars. Forage is procured by contract. We have public horses, and the amount of the bills are governed entirely by what the contract price is. This year it was a little bit high, and we had a deficiency of \$280.

The CHAIRMAN. The next item is for contingencies.

Mr. LOWRY. If you had a copy of the naval bill before you, you would find that contingency embraced a very large number of items, much more than the word would seem to indicate. We have established three new posts. We have had to buy feed and everything with which to provide bunks, such as sheets, pillowcases, etc., which are paid for out of the contingent fund.

ELEVENTH CENSUS.

STATEMENT OF HON. CARROLL D. WRIGHT, COMMISSIONER OF LABOR.

The CHAIRMAN. You ask no appropriation this time.

Mr. WRIGHT. Not unless you wish to take up the matter which I mentioned before, relative to binding the archives of the census. The Secretary mentions the matter in his annual report on the question of whether or not it would be well to make a new departure for having the census papers preserved by binding. The papers of all the other censuses have been bound, but they are not so bulky as the present one. It would require the services of a great many clerks for many months, at an expense of \$30,000. That is a point for Congress to decide.

The CHAIRMAN. How much will it take?

Mr. WRIGHT. There are 18,000 volumes in the original returns.

Mr. CANNON. Those returns have already been tabulated and printed?

Mr. WRIGHT. Yes, sir; and everything taken out of them.

Mr. CANNON. Why should they not go as old junk?

Mr. WRIGHT. They are used every year more or less by people who are hunting up all sorts of things.

The CHAIRMAN. How much would it take to bind them?

Mr. WRIGHT. It will cost \$50,000 to do that—to prepare them and bind them.

Mr. HENDERSON. Does the Government need them any more?

Mr. WRIGHT. Only in one sense. If I had my own way, I should send them to the junk shop. The Government has recently been at considerable expense in looking up the Bean family record, as to whether a certain man named Bean was born at a certain place, etc.

The CHAIRMAN. This item on page 41 is drawn in the form in which you want it?

Mr. WRIGHT. Yes, sir; unless you add \$50,000 for preparing and binding the archives of the office. That I think will be enough, unless it may be that you will have to make a few thousand dollars appropriation for proof reading or printing. Under this paragraph here, the office force will be immediately reduced between the 4th of March and the 1st of July to forty or fifty people, and after that it will run down to a few people.

Mr. CANNON. Have all the original census returns been bound?

Mr. WRIGHT. They have been bound from the very first census.

Mr. CANNON. And are all stored?

Mr. WRIGHT. Yes, sir; and that is the problem.

Mr. CANNON. That is because they are rather bulky?

Mr. WRIGHT. Yes, sir. This census is more bulky, because it contains so much new matter.

Mr. CANNON. Is there any good reason, or any reason at all why there should not be some legislation to dispose of this matter as junk?

Mr. WRIGHT. I will make a suggestion to the committee which, it seems to me, will obviate this difficulty for a while. I would not bind these volumes; but I would tie them up, and they could then be classified. They have been tabulated so many times that they are now somewhat out of order, and to put them in order would be a considerable undertaking. Instead of binding them, I would tie them up by districts, and put them away until the whole question of storage of Government archives, or the question of the destruction of the archives of the Government shall be settled by Congress.

Mr. CANNON. Will you prepare a clause which will cover that?

Mr. WRIGHT. Yes, sir. That is merely clerical work. I think that is your way out of it. You can say on the floor of the House that this closes the census.

Mr. CANNON. What do you mean by that?

Mr. WRIGHT. I mean that the census as a census is closed; but we will always have a census division.

DEPARTMENT OF THE INTERIOR, CENSUS OFFICE,

Washington, February 11, 1895.

DEAR SIR: Referring to my statement this morning before your committee, relative to preserving and binding the results of the Eleventh Census, I have the honor to

and you herewith a paragraph to be inserted immediately prior to the paragraph on page 41 of your projected bill. I have made the language identical with that in previous bill simply to avoid a new title in the Treasury Department, but, as the work will be done by the clerical force, there is no necessity of any change in language.

I have looked the matter all over, and I am satisfied that Congress can not now properly provide for the permanent binding of the results of the Eleventh Census; that very soon a full and comprehensive scheme for disposing of the accumulation of the Government and the permanent preservation of valuable material will be undertaken. Until that time the results of the Eleventh Census can be put into fairly satisfactory condition without binding, and the appropriation called for in the inclosed paragraph will be ample for such work, thus saving now some \$40,000.

I send you herewith the last annual report of the honorable Secretary of the Interior, with a paragraph marked at page 24. This paragraph deals with the subject under consideration.

I am, very respectfully,

CARROLL D. WRIGHT.

Commissioner of Labor in Charge.

Hon. W. C. P. BRECKINRIDGE,
Chairman Subcommittee on Deficiencies, House of Representatives.

CENSUS OFFICE.

For salaries, rents, and necessary expenses of completing the work of compiling the results of the Eleventh Census, to continue available until exhausted, ten thousand dollars.

INTERIOR DEPARTMENT.

STATEMENT OF GEORGE W. EVANS, CHIEF OF THE DISBURSING DIVISION, DEPARTMENT OF THE INTERIOR.

The CHAIRMAN. Explain this item in reference to George E. Munroe.

Mr. EVANS. Professor Munroe is a professor in the Columbia College, of Washington, and he was called upon by the Secretary of the Interior to make a chemical examination of a large number of rubber bands submitted to the Department and upon which the Department had received bids and estimates. There were a great number of bidders and a large number of samples of bands submitted for examination. The Secretary agreed to pay Professor Munroe \$125 for this service.

The CHAIRMAN. Had he no fund out of which he could pay it?

Mr. EVANS. He had. The Secretary ordered that it should be paid out of the contingent fund, but the question was submitted to the Comptroller, and the Comptroller ruled that we could not pay for such services out of the contingent fund. There being no other fund out of which it could be paid the Comptroller said we would have to go to Congress for it.

The CHAIRMAN. Do you know anything about the item to repair the roof of the Pension building, about which Judge Lochren has been speaking this morning?

Mr. EVANS. As I understand the matter in relation to that roof, bids were submitted for that work, but all of the bids were in excess of the amount appropriated, and they were all rejected. The Department then called for new bids, and the last one received is about the amount which is asked, as near as it can be ascertained.

The CHAIRMAN. The next item is in reference to the penitentiary buildings in Utah and Idaho.

Mr. EVANS. That is a matter in which I am personally interested. Under the law I disbursed that money for the construction of the building in Utah and this last amount was the balance due on account of the construction of the additional wing. I disbursed the money in paying for the construction of the wings and I should have been allowed a percentage of three-eighths of 1 per cent on the amount disbursed. The amount disbursed for the additional wing I have never been paid for. It is the same way with the item for Idaho.

The CHAIRMAN. You were paid for the construction of the center wing and the main building?

Mr. EVANS. Yes, sir.

The CHAIRMAN. How does it happen that you did not get paid for this?

Mr. EVANS. There was no money with which to pay it, and under the decision of the Comptroller I never presented a bill for the second item. I submitted the question (or rather my bill) to the present Comptroller of the Treasury for payment and he rejected it, stating that I was a Government officer and the disbursing clerk for the Department, and that he did not think I was entitled to it.

The CHAIRMAN. Were you the disbursing officer at the time this act was passed making appropriations for these buildings?

Mr. EVANS. Yes, sir; I have been disbursing clerk of the Department for a number of years, I have always received three-eighths of 1 per cent on moneys disbursed for buildings. That was the case in the new Pension building in this city, and in the case of the penitentiary building in the West.

Mr. CANNON. Can you cite us to the law for this?

Mr. EVANS. I have it there in the papers. It is in the sundry civil act of October, 1888, and the date of the law is March 2, 1889. It will be found in volume 25, pages 543 and 976, and also in the Supplement of the Revised Statutes, volume 1, page 166, and the act of March 2, 1889, volume 25, page 941. Those are the statutes which fix the compensation to be paid to any disbursing officer who may disburse money for the construction of a public building.

Mr. HENDERSON. You did not submit one of your accounts?

Mr. EVANS. I had other accounts also prior to that, and they were all allowed by Judge Durham under Secretary Vilas and also by Judge Matthews under Secretary Noble.

Mr. CANNON. What is your salary?

Mr. EVANS. Two thousand dollars.

Mr. CANNON. And the present Comptroller turned you down in this account. The same reasons which apply to the allowance of the other accounts would apply to this, if good?

Mr. EVANS. Yes, sir; Judge Durham was called upon to rule on the question, and he allowed it under the decision of the Attorney-General. This work was all done under appointment by the Secretary of the Interior. He designated me to do this work under an official letter.

Mr. CANNON. Do you make all disbursements for the Interior Department outside of the city?

Mr. EVANS. No, sir; only the local disbursements.

Mr. CANNON. You pay the clerks?

Mr. EVANS. Yes; those are what we call local disbursements.

(Mr. EVANS here read the statutes referred to.)

Mr. HENDERSON. Don't you think this ought to come out of the fund appropriated for the erection of these buildings?

Mr. EVANS. Yes, but the Comptroller would not pay it. All other Comptrollers have paid, the disbursing officer performing this work on appointment of the Secretary.

Mr. HENDERSON. If we appropriated for it here it will come out of the general fund?

Mr. EVANS. It is asked to be paid out of the building fund for buildings in Utah and Idaho.

(Reading vol. 1, p. 166, supplement Revised Statutes.)

Mr. CANNON. Do you give a separate bond as disbursing officer under this appointment or designation by the Secretary?

Mr. EVANS. No, sir; I have never been required to do it.

Mr. CANNON. Then the probability is that the ruling of the Comptroller is right?

The CHAIRMAN. Is there any other matter that you desire to speak of?

Mr. EVANS. Yes, sir.

The CHAIRMAN. Will you send us a brief statement citing the law under which you claim these accounts?

Mr. EVANS. I will do so. Colonel Casey has also fixed this amount. I disbursed for the Library Building and I got three-eighths of 1 per cent for that, and during the time of construction of the Pension building I disbursed for that and got the same percentage.

DEPARTMENT OF THE INTERIOR,

Washington, February 11, 1895.

SIR: Agreeably to your request of this date, I have the honor to submit the following statement relative to the item in the deficiency estimate now before your committee, to pay me the commission of three-eighths of 1 per cent for disbursing the appropriations for construction of penitentiary buildings in Utah and Idaho, amounting to \$357.23 and \$69.60, respectively.

Your attention is called to the acts of Congress making such allowance (see second edition of the Supplement to the Revised Statutes, sec. 4, p. 78), which limit the compensation to three-eighths of 1 per cent to any disbursing officer who disburses money appropriated for and expended in the construction of any public building; also volume 25, United States Statutes, page 941, which provides that "hereafter commissions shall not be paid on account of construction of public buildings, except for money actually handled and paid out by disbursing agents," etc.

I desire to respectfully state that the amount estimated for to pay me for disbursing the money for the Utah penitentiary building was for construction of the additional wing thereof. I disbursed the money for the main building and the wing and was paid the commission for the same, and my voucher was allowed by the then Comp-

troller of the Treasury, Judge Durham. I was also allowed the same commission for the disbursement of the appropriation for the Library of Congress building for a portion of the time the construction of the same was under the supervision of this Department. I was also allowed a like commission for the construction of the new Pension Office building in this city, on vouchers authorized by Secretaries Lamar, Vilas, and Noble, and the payments were approved by Comptrollers Durham and Matthews in the settlement of my accounts. I submit herewith copies of the decisions made by Comptrollers Lawrence and Durham on this subject, also an opinion of Assistant-Attorney General Montgomery dated September 11, 1886, as to the payment for commission on the disbursement of the appropriation for construction of the Pension building.

In this connection I beg leave to state that I think that the statutes amply provide for the payment of such commissions, and that in equity I am entitled to the same; and having already received and been allowed payment for two-thirds of the disbursement made on the Utah penitentiary building, I think it reasonable and just that I should be allowed the balance due in finishing the work. While it is true that I did not give any additional bond for these disbursements, I nevertheless was intrusted with greater responsibility, and made all the payments connected with this work with great care and in good and proper form, without loss or error. I might add, in support of my claim, that Congress, by the sundry civil act of March 3, 1893 (vol. 27, p. 610), has provided "That the officer disbursing appropriations for the construction of the Congressional Library building shall receive as a compensation for such service one-quarter of one per centum on the amount of all disbursements made and to be made by him for such building." That officer is General Casey, and in addition to his salary as Chief of Engineers receives this commission for disbursing these appropriations, and has besides a superintendent of construction at an annual compensation, I believe, of \$5,000.

It is true I am only a poor-disbursing officer, receiving a salary not in any sense commensurate with the duties and responsibilities committed to my care, yet I claim that I have administered the affairs of my office with as much ability and care as those higher in rank. I have the financial supervision and keep the records of the disbursement of the \$170,264,971.83 embraced in the total appropriations for this Department, its Bureaus and offices under the six hundred or more heads of appropriations, and of this sum I personally disburse nearly seven millions annually. I beg that your honorable committee will favorably consider my claim for the small amount asked for as due me (\$357.23 and \$69.60, respectively). I would not have asked for it if I did not think that I was both legally and equitably entitled to the same.

Very respectfully,

GEO. W. EVANS,

Chief of the Division of Finance and Disbursing Clerk.

Hon. W. C. P. BRECKINRIDGE,

*Chairman of the Subcommittee on Appropriations,
in charge of the Deficiency Bill, House of Representatives.*

NOTE.—I find upon examination of my records that there is a sufficient balance left of the appropriations for the construction of the penitentiary buildings in Utah and Idaho to pay the amount of the commissions due me for the disbursements made. I therefore request of the committee that authority be given the accounting officers of the Treasury to allow the payment in the settlement of my accounts. No additional appropriation is required.

[Indorsements.]

Voucher of George W. Evans, disbursing clerk. For compensation of three-eighths of 1 per cent, for disbursements made for construction of new fireproof building for the Pension Office.

DEPARTMENT OF THE INTERIOR,

Washington, September 10, 1886.

Respectfully referred to the Assistant Attorney-General with request for his opinion as to whether the account can be properly approved.

H. L. MULBROW, *Acting Secretary.*

ASSISTANT ATTORNEY-GENERAL'S OFFICE,

Washington, D. C., September 11, 1886.

In my opinion the honorable Secretary of the Interior is authorized to approve this account, if in his deliberate opinion he believes that the three-eighths of 1 per cent upon the amount disbursed—being the highest limit allowed by law—is no more than a just and fair compensation.

Respectfully,

Z. MONTGOMERY,
Assistant Attorney-General.

Payment made and allowed.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE.

Washington, August 9, 1887.

SIR: I have examined the statutes in relation to the compensation for disbursing agents for payments made on public buildings, and I find that the latest statute on the subject was passed March 3, 1875, and limits the compensation to three-eighths of 1 per cent (see 18 Stat., p 415).

Very respectfully,

M. J. DURHAM, *Comptroller*.

JAMES COMPTON, Esq.,
Washington, D. C.

HELENA, MONT., February 7, 1885.

Secretary of Montana asks as to his commission as disbursing agent.

TREASURY DEPARTMENT, February 17, 1885.

Respectfully referred to the honorable First Comptroller.

THEO. F. SWAYZE, *Chief Clerk*.

FIRST COMPTROLLER'S OFFICE, February 24, 1885.

Respectfully returned to the Secretary of the Treasury with the suggestion that under a provision in act August 7, 1882 (22 Stat. 306) and sections 3654 and 3657 Revised Statutes, compensation can be allowed by the Secretary of the Interior to the extent of from one-eighth to three-eighths of 1 per cent on such disbursements.

WM. LAWRENCE, *Comptroller*.

By J. TARBELL, *Deputy Comptroller*.

TREASURY DEPARTMENT, February 26, 1885.

Respectfully referred to the honorable Secretary of the Interior.

Payment made and allowed.

CHAS. E. COON, *Assistant Secretary*.

PHOTOLITHOGRAPHY, PATENT OFFICE.

Mr. EVANS. I have a couple of items here to which I wish to call attention. One is the item for photolithography in the Patent Office in which there is a deficiency of \$15,000. I have the paper here covering it.

The CHAIRMAN. You can file the paper and tell us briefly what it contains.

Mr. EVANS. The amount appropriated for the year is \$48,000, and the amount expended is \$33,000, leaving a balance of \$14,662.99. There will be a deficiency of \$11,341 on that item. There is an increase in the work and that is the reason for it. The paper referred to is as follows:

DEPARTMENT OF THE INTERIOR,

UNITED STATES PATENT OFFICE,

Washington, February 9, 1895.

SIR: I have the honor to advise you that the appropriation made by Congress for the current fiscal year for photolithographing, or otherwise producing copies of drawings of the weekly issues of patents, for producing copies of designs, trademarks, and pending applications, and for the reproduction of exhausted copies of drawings and specifications, will be insufficient to meet the requirements of the office.

The amount appropriated for the current year for the above purpose is \$48,000; the amount expended up to the present date is \$33,317.01, leaving an available balance of \$14,662.99.

I beg to submit herewith estimates of the amount which will be needed by this office to supplement the current appropriation for this purpose. Taking as a basis the money already expended, and if the work does not increase during the balance of the year, there will be an actual deficiency of \$11,347.91. But there is every reason to believe that there will be some increase in the work, and I have, therefore, in the estimates submitted an increase to the apparent actual deficiency of about 10 per cent, or \$10,000. The following will show the condition of this appropriation in detail:

Amount appropriated	\$48,000.00
Amounts expended—	
Current issues for seven months.....	\$20,738.18
Library edition for six months.....	7,615.60
Special orders for seven months.....	4,763.23
Total	33,317.01
Balance	14,682.99

DEFICIENCY APPROPRIATIONS.

Amount required for five months, current issues.....	\$14,813.00
Amount required for six months, library edition.....	7,815.60
Amount required for five months, special order bills.....	3,402.30
Total amount required.....	\$26,030.90
Unexpended balance	14,682.99
Deficiency.....	11,347.91

I beg to say that in the bid of the Norris Peters Company for this work, they being the lowest bidders and their bid having been accepted by this office with the approval of the Secretary of the Interior, an ambiguity occurred which led to a computation on the part of the board in this bureau who examined and computed the bids, which is at variance with the just construction of their bid. The appropriation for the current year of \$48,000 for this work was made by Congress before the question arising upon the Norris Peters Company's bid had been determined. The deficiency estimate now made is based upon the rates paid under the present contract with the Norris Peters Company for photolithographing, as follows:

Current issues	\$35,552
Library edition	17,160
Trade-marks and designs.....	2,112
Exhausted specifications.....	2,750
Exhausted drawings.....	2,280
Copies of pending applications ordered by attorneys.....	1,275
	61,129

Had this ambiguity not occurred the estimates for the current year would have been increased by \$13,129, which would have been a close approximation to the actual requirements of this office, though slightly in excess.

I beg to request that you will call the attention of Congress to this subject in order that there may be no suspension in the issue of patents.

Very respectfully, your obedient servant,

JOHN S. SEYMOUR, *Commissioner*.

The SECRETARY OF THE INTERIOR.

MR. LIVINGSTON. Would you have incurred a deficiency if you had taken the other bid?

MR. EVANS. Yes, sir; the Norris-Peters bid was the lowest. If we had accepted the higher bid, of course the deficiency would have been larger.

MR. LIVINGSTON. There was no deficiency two years ago under the other contract?

INDIAN AFFAIRS.

MR. EVANS. But more money was appropriated. Here is another deficiency in the Indian service, the amount necessary to pay for the removal and subsistence of the Cherokee Indians in the Indian Territory \$53.33 per head. It is \$35,000, or so much thereof as may be necessary. I have a paper covering it which I will submit. The paper is as follows:

DEPARTMENT OF THE INTERIOR, OFFICE OF INDIAN AFFAIRS,
Washington, February 8, 1895.

SIR: I have the honor to submit herewith a petition from the principal chief and several leading members of the Cherokee Nation, praying for an additional appropriation to pay the self-emigrating Cherokees the sum of \$53.33 each, for expenses incident to transportation and subsistence for one year after removal, said sum being the amount specified in the eighth article of the Cherokee treaty of December 29, 1835, the act of Congress approved July 29, 1835, and the act approved July 29, 1848.

By the Indian act approved March 3, 1893, the sum of \$20,000 was appropriated to pay for the removal and subsistence of those members of the Eastern Band of Cherokees who had removed themselves, as well as those who might then or thereafter desire to remove, to the Cherokee Nation, Indian Territory.

Under this act it is estimated that claims aggregating the sum of \$35,000 have been referred to the Treasury Department for settlement, and there are now on file in this office, unsettled, 126 claims, aggregating an estimated sum of \$19,200.

In order that means may be provided to pay these claims—claims that are recognized by treaty and law—I submit herewith a copy of the petition of the Cherokee delegation, together with a draft of a proposed amendment to the general deficiency bill, providing for an appropriation in the sum of \$35,000, with the recommendation that the same be referred to Congress for appropriate action.

Very respectfully,

D. M. BROWNING, *Commissioner*.

The SECRETARY OF THE INTERIOR.

Proposed amendment to the bill making appropriations to supply deficiencies for the fiscal year ending June 30, 1895, and prior years.

For amount necessary to pay for the removal and subsistence of those members of the Eastern Band of Cherokees who have removed themselves to the Cherokee Nation, Indian Territory, at the rate of fifty-three dollars and thirty-three cents per head, being the amount specified in the eighth article of the Cherokee treaty of December twenty-ninth, eighteen hundred and thirty-five, and the act of Congress approved July twenty-ninth, eighteen hundred and forty-eight, thirty-five thousand dollars, or so much thereof as may be necessary, to be expended under the direction of the Secretary of the Interior.

Mr. CANNON. Has this paper been formally presented?

Mr. EVANS. I brought this copy with me in order that you might see it.

STATEMENT OF SAMUEL E. SLATER, FINANCIAL CLERK OFFICE OF INDIAN AFFAIRS.

The CHAIRMAN. There are two items on page 44 of the bill, one for salary of clerk to superintendent of Indian schools. What is that?

Mr. SLATER. That is for clerk to the superintendent of Indian schools who was employed as assistant supervisor up to the time the bill passed on the 15th of August last. An account of a provision in that bill that there should be no more than three assistants, and there being three then in the field, the services of this man were dispensed with. The superintendent is charged with the educational part of the Indian service and he has neither a clerk nor a secretary. His secretary, by the way, is his son, and after the bill passed, this item was dropped out, and is now inserted so as to enable him to employ his son as formerly. In the Senate the Indian bill contains a provision for this clerk for the next fiscal year.

The CHAIRMAN. And this deficiency will enable him to be employed from now until that time?

Mr. SLATER. Yes, sir. The duties are arduous and this is the pro rata amount at that rate. If the superintendent is to be allowed to employ his son the language ought to be changed, because if it is not the Civil Service may make the appointment. There have been some assistants detailed from other bureaus to help him, but that is unsatisfactory.

The CHAIRMAN. How is the wording in the bill?

Mr. SLATER. As the bill is reported to the Senate it reads, "for pay of one secretary to the Superintendent of Indian Schools, to be appointed or employed by him." It is a confidential position.

The CHAIRMAN. The next item is for the purchase and equipment for the Indian police service?

Mr. SLATER. That arises on account of the fact that the appropriation was cut down last year \$25,000. It is stated in the executive document that the appropriation for the year before was \$150,000, and it has been reduced to \$125,000. The Senate agreed to allow \$140,000, which we said would be sufficient, but in conference the Senate receded and that amount was not given. In the meantime we had advertised for contracts to furnish uniforms for these policemen and we found that \$125,000 would not be sufficient. We notified the contractor at once and the uniforms have not been furnished. They are badly needed.

Mr. LIVINGSTON. Why did you not conform to the appropriation?

Mr. SLATER. The appropriation was not made until the 15th of August. We are authorized to make contracts based on last year's appropriation, and we did that in good faith.

Mr. LIVINGSTON. This last appropriation would indicate a saving of \$18,000?

Mr. SLATER. That is a fact. The bill provides for 850 privates and 85 officers. They are an important arm of the service. They are all that we have with which to maintain order, and the most important thing is the blue coat and the brass buttons.

The CHAIRMAN. This item was cut?

Mr. SLATER. Yes, sir; for a part of the uniforms we have not been able to pay. They are partially made, or, at least, the goods have been bought. It is possible that we will need only a little over \$6,000.

GEOLOGICAL SURVEY.

STATEMENT OF CHARLES D. WALCOTT, DIRECTOR OF THE GEOLOGICAL SURVEY.

The CHAIRMAN. You have an item here that certain unexpended balances of appropriations made for 1894 may be applied to the liquidation of outstanding liabilities. What is the necessity of that?

Mr. WALCOTT. In our appropriation there are no interchangeable amounts, as there are in the appropriation for the Coast Survey. Taking the items appropriated for geological, topographical, and other field work, we have to bring the different items up so as to balance at the end of the year, and it is almost impossible to bring them up and use up all the money. There is also an item of \$12, the amount owing to the Smithsonian Institution for transportation of boxes last year.

The CHAIRMAN. All you want is—

Mr. WALCOTT. To enable us to pay what we owe.

Mr. HENDERSON. Why do you need the authority here? It is for the same year.

Mr. WALCOTT. The items are specified. On one item something may be short, and on another something may be in excess.

Mr. HENDERSON. How much will this carry?

Mr. WALCOTT. Between three and four thousand dollars. What we do not use will be turned into the Treasury.

DEPARTMENT OF JUSTICE.

STATEMENT OF COL. CECIL CLAY, CHIEF CLERK DEPARTMENT OF JUSTICE.

The CHAIRMAN. There is an item here for official transportation, including purchases.

Mr. CLAY. For that we have asked \$500, which the Attorney-General now asks shall be made \$750. We have \$700 on hand. Our expenses for regular items are keep of horses and shoeing, which will be \$600, and it will leave only about \$50. Within the last few days—since the estimates were made—one of the horses died, and the Attorney-General thinks that this additional amount should be put in.

The CHAIRMAN. How many horses has the Department.

Mr. CLAY. Only one. None of the Assistant Attorneys-General have the use of horses or wagons. We had one horse, but he turned blind and was sold, and the money was turned into the Treasury. We bought another horse, which took part of the appropriation, but the new horse took the pneumonia and died within the past few days.

The CHAIRMAN. How much does it require to keep them?

Mr. CLAY. It is \$50 a month to keep two horses. It will require certain expenses for shoeing and repairs of wagons. We have only one horse on hand now. There should be \$250 additional put in so as to purchase another horse. We need another horse immediately.

The CHAIRMAN. There are other items here, one for \$9 and one for \$8.

Mr. CLAY. Those are for extra expenses for hauling. We have hauling to do from the State Department to our Department and from our Department to the Post-Office Department.

Mr. HENDERSON. Do you estimate \$250 for the purchase of one horse?

Mr. CLAY. Yes, sir; the Attorney-General thought that we had better put in \$250, so as to get a good horse.

The CHAIRMAN. For stationery you ask \$300?

Mr. CLAY. Yes, sir. For several years that item has been \$1,500 in the bill making the regular appropriation. By reason of legislation there has been added seven clerks and afterwards there were added ten clerks to our Department, under the Dockery bill. Then, there has grown up, in the last two or three years, a demand for more stationery. The result was that we were cleaned out of every scrap of paper that we had. This is to furnish stationery to examiners—all the Indian deputation men. We furnish stationery also to men who are defending suits in the Court of Claims. The correspondence, in the shape of letters, going out from the Department, owing to this new Dockery legislation, has risen 40 per cent already, and when we get ten new clerks, making additional new examinations every month, the correspondence will increase over 50 per cent.

The CHAIRMAN. What are these new clerks doing?

Mr. CLAY. The work which used to be done by the Auditor must now be done in our Department. We really ought to have \$1,750.

The CHAIRMAN. You need this?

Mr. CLAY. Yes; we need this now.

The CHAIRMAN. For furniture and repairs, \$500?

Mr. CLAY. We have always had until two years ago \$1,000, but they cut that down to \$500 and the result was we have been left out in the cold, so to speak. We had to get furniture for the Solicitor-General's office during the past summer, for which we did not have money to pay. We must now get desks for each one of the new clerks, as well as some minor articles of furniture for which \$500 is a small estimate, but we can do it inside of that amount. If you take the items of desks only, which cost \$25, you will see where 17 desks would run up the expenses right away.

The CHAIRMAN. For miscellaneous expenses.

Mr. CLAY. For a number of years, the committee will remember, we have estimated \$7,500 for that appropriation. It covers a good many things—regular telephone and telegraph service, lighting, coal, wood, etc.

The CHAIRMAN. Last year we gave you \$6,400 and you kept within it?

Mr. CLAY. That has nothing to do with miscellaneous items. That is intended to cover regular items, such as telephones, lighting, fuel, etc., and also what is known as miscellaneous items for the courts. The wording of that appropriation includes also care of grounds, repairing buildings, and all such miscellaneous items. Unless some margin is given, the Attorney-General will be left with nothing. That is the regular expense for the next six months, which will more than use up the balance on hand.

Mr. HENDERSON. How much is the balance?

Mr. CLAY. \$1,710.

The CHAIRMAN. Then you have used \$3,700?

Mr. CLAY. Yes, sir. So you can see how much was required for miscellaneous items. There are such things as advertising, purchase of typewriters for the Department, etc. The new clerks have to be supplied, and it must be done out of this fund. Such items as carpets and matting have to be purchased out of that fund. Last year we could not buy any matting, because we had no money. That deficiency arose out of the demands made upon us by the Indian Depredation Bureau. They thought that we could purchase it out of the appropriation, but I told them that we could not. We had no balance, and we had to go into this item. We were obliged to go without matting for the reason that we did not have the money. There are also repairs, electric lighting, gas lighting, and steam fittings. We have also to rebuild the fire boxes in the cellar, and to whitewash the cellar, and pay for all carpenter work. Hardly a summer occurs that the roof of the Department building does not leak somewhere, and the result is that we are all the time patching and repairing. This amount would only be a makeshift, because the roof will soon have to be renewed. This deficiency, you will notice, is simply to make up our appropriation and is just what we have asked. It will be too small to go along with.

The CHAIRMAN. That is one of the difficulties. You gentlemen in the Executive Departments assume you ought to have what you estimate for, instead of coming to Congress and getting it. We who are in charge of the deficiency bill, and who are not on other committees, find that we are constantly asked to make up what, in the judgment of our colleagues, you gentlemen should not have.

Mr. CLAY. It has been the custom of you gentlemen down here for a great many years to advise the Departments that you will only appropriate so much and that the deficiency will be made up. I have been coming before this committee for about eleven years, and I have always made what is a perfectly truthful statement of our estimates which have been passed upon and which were the actual needs of the Department. The Department building ought to be painted from top to bottom, but we have not a cent with which to do it.

Mr. CANNON. Is it not true that the building is an old concern?

Mr. CLAY. Yes, sir; we have a great many things to pay for the building out of that miscellaneous fund.

STATEMENT OF HENRY HODGES, CLERK DEPARTMENT OF JUSTICE.

The CHAIRMAN. The next is an item for the payment of The Bancroft Company?

Mr. HODGES. That is explained by Executive Document No. 117. An old marshal in Alaska, now dead, purchased stationery for the courts in Alaska from a book dealer or stationer in San Francisco. The voucher that was delivered for the payment of the stationery was burned up in a building which consumed the stationer's property. The company went into bankruptcy and transferred the claim to an assignee of the bankrupt company. The evidence of the correctness of the claim comes from the presiding judge and also from the district attorney, and the fact is that it was an ordinary bill such as would naturally be made by a marshal of the United States court, and this stationery was received and has never been paid for.

The CHAIRMAN. The document covers it. The next is an item to pay Winslow Warren, of Boston, \$500.

Mr. HODGES. That is also explained in the executive document. That was the case of a clerk who went out from the service of the circuit court and became a clerk of the circuit court of appeals. It is the custom when a clerk ends his service in Massachusetts to appoint some one to examine his accounts to see in what condition his office is left. Judge Putnam appointed Winslow Warren to perform that duty and to report in what condition he found the office of the clerk. I think the object of the examination was also to satisfy the judge who appointed the clerk to the circuit court of appeals. The judge wanted to know exactly the condition of the funds on deposit, and

in order that he might be satisfied on that point he employed Winslow Warren and directed that his compensation should be \$500. The Attorney-General attempted to pay that out of the miscellaneous expenses, but it was stopped in the Treasury, with the recommendation that the matter should be sent to Congress for an appropriation.

The CHAIRMAN. The next is the claim of R. D. Benedict?

Mr. HODGES. For a long time there was a disagreement between the judges of the courts in New York City and the Secretary of the Treasury about the control of the public building in New York in which the courts were held. The Government got possession of the land on which the court building stood upon condition that it should not be used for any other purpose than United States courts. The judges contended that they should control the building and that the Secretary of the Treasury could not interfere with them. The Secretary insisted that he had the right to the use of the building, and assigned a room to a clerk named Lyman for Treasury business. Lyman got out an injunction enjoining the clerk in possession and use of the rooms. The courts, in order to have the matter investigated, appointed counsel in order that the building might be used by the courts as well as by the Treasury Department.

Mr. CANNON. Did the Attorney-General recommend this?

Mr. HODGES. Yes, sir.

STATEMENT OF FRANK STRONG, OF THE DEPARTMENT OF JUSTICE.

Mr. HENDERSON. There is an item entitled "support of convicts, District of Columbia," on page 23 of the bill. Please explain that.

Mr. STRONG. The bills of the Albany penitentiary, Albany, N. Y., for the support of convicts of the District of Columbia for the year ending December 31, 1894, and cost of transportation from Washington to the prison, amounted to \$43,210.75. There was an appropriation for that of \$25,000, which leaves an actual deficit of \$18,210.25 on account of transportation for that year. I presume that this is the actual deficit on account of the amount due on these balances according to the accounts rendered.

Mr. HENDERSON. The amount stated in this paragraph is probably sufficient?

Mr. STRONG. Yes, sir; undoubtedly it is to pay the amount actually rendered and now in the Treasury Department.

Mr. HENDERSON. The amount you have given is an estimate?

Mr. STRONG. Yes, sir.

FEBRUARY 12, 1895.

BERING SEA ARBITRATION.

STATEMENT OF MR. THOMAS HOLCOMB, AUDITOR FOR THE STATE AND OTHER DEPARTMENTS.

The CHAIRMAN. In regard to the item of "Bering Sea Arbitration: That the disbursements made to members and attachés of the Bering Sea Tribunal of Arbitration at Paris, etc.," what is the cause of holding up, what are the facts in the matter?

Mr. HOLCOMB. Well, sir, the only accounts that are held up are the payments made to Major Halford, \$15 a day, amounting to \$1,300 or \$1,400, and also amounts paid to three or four clerks of the State Department.

The CHAIRMAN. The facts are these, as I understand them. By the order of Secretary of War, Major Halford was detailed as disbursing officer of the Bering Sea Arbitration and everything was passed except the per diem of these persons who were clerks in the Department or officers of the Army?

Mr. HOLCOMB. Yes, sir.

The CHAIRMAN. And these payments were actually made under orders, but the Comptroller has decided that they were not competent to receive them under the law?

Mr. HOLCOMB. Yes, sir.

The CHAIRMAN. What amount of money was held up?

Mr. HOLCOMB. Mr. Foster's account was afterwards allowed because he produced evidence that it was for expenses, and therefore they were allowed, and now it is only Major Halford's held up. They have furnished the proper evidence.

Mr. LIVINGSTON. You said something about some clerks in the State Department being involved in this matter?

Mr. HOLCOMB. Yes; but I understand they are all charged to Major Halford, though. There were three clerks from the State Department. The whole amount of Major Halford's, including the clerks, was \$4,770.75.

Mr. LIVINGSTON. How did the clerks become involved in the matter?

Mr. HOLCOMB. They were detailed to go over there, and they were allowed \$6 a day.

Mr. HENDERSON. But there is only between \$1,300 and \$1,400 held up?

Mr. HOLCOMB. \$4,770; but about \$1,400 of Major Halford's.

The CHAIRMAN. But as to the moneys paid by Mr. Foster, they have been allowed, as you understand it?

Mr. HOLCOMB. Yes, the clerks have, and I understood Mr. Foster, too, had produced the proper vouchers. Here are the disallowances in his case that amounted to \$888 actual payments—one clerk \$276, that has been explained by voucher; one clerk \$336, and another clerk \$276, amounting to \$888. That is all right. These were the only things charged back to Mr. Foster.

Mr. CANNON. Then you want John W. Foster stricken out?

Mr. HOLCOMB. I understand they have produced satisfactory vouchers.

Mr. LIVINGSTON. These clerks had their expenses paid?

Mr. HOLCOMB. Oh, yes.

Mr. LIVINGSTON. They had their regular salary and had their expenses paid, and now you propose to give them \$6 per day extra?

Mr. HOLCOMB. No; this \$6 per day was for actual expenses.

Mr. LIVINGSTON. I understood you to say they had their expenses paid?

Mr. HOLCOMB. I can not say they had. There were a good many expenses paid in Paris. I do not know whether the clerks were or not.

Mr. LIVINGSTON. I understand the clerks had their salaries paid and received regular salaries?

Mr. HOLCOMB. There was a similar case last year of Colonel Barlow of the international Mexican boundary survey. Those accounts were charged back to him and Congress allowed that.

UNITED STATES COURTS, EXPENSES OF.

STATEMENT OF MR. HENRY HODGES, CLERK DEPARTMENT OF JUSTICE.

FEES OF MARSHALS.

The CHAIRMAN. For fees of marshals you ask a deficiency of \$713,000. We gave you \$675,000 in 1895; how much of that have you on hand?

Mr. HODGES. \$300,000. That is the way our books state it. Our books are a little behind in actual expenses, because we do not get a settlement from the Treasury for within five or ten days after the matters are settled. Now, in relation to that appropriation, the Department letter states that the Auditor of the State and other Departments was asked to furnish to the Department of Justice an approximate estimate of deficiencies under the several appropriations for United States courts for 1895. His letter states that he did not have sufficient data to give the information. When the clerk of his office came to the office—Mr. West, who was long head of the judicial business under the old First Comptroller's Office—he said that the best estimate that could be made of those deficiencies for 1895 would be to take the estimates as they were submitted and appropriated for last year, as the expenses run very much along in 1895 as they had run in 1894, and our estimates for these matters were taken from what was appropriated last year.

Mr. HENDERSON. Your estimate for 1895 will be exceeded by the appropriation for 1895 and the deficiency asked for to the amount of \$176,075?

Mr. HODGES. Yes; the appropriation which we actually got and used for 1893 amounted to \$1,388,000 and the appropriation you made for 1895 was \$675,000, and the difference is \$713,000.

The CHAIRMAN. That is \$113,000 more than you spent last year—not more than you spent last year, because you ask a further deficiency of \$195,000 for 1894.

Mr. HODGES. That is so. The expenses for last year, you know, were unusually large for the months of April, May, and June, May and June especially, in connection with the strike matters, as marshals made fees out of everything they possibly could; but this is the best estimate we can make. You will bear in mind the accounts for the first quarter of the fiscal year 1895 are not yet settled, largely. The Auditor of the State and other Departments stated to Mr. Dockery, you know, in his letter that the amount of accounts sent over to the office from the Department of Justice had not been examined, and could not be, for want of sufficient force, and would keep the Auditor's office two months at work before they could catch up; so that it is the best we can get at it.

Mr. CANNON. Certainly not more than you need, I take it?

Mr. HODGES. No, sir; we will have to have it.

Mr. CANNON. It seems to me that it is not enough. Now you are talking about 1895?

Mr. HODGES. Yes, sir.

The CHAIRMAN. Last year you were given \$1,275,000, and you now ask a deficiency

of \$195,000, which makes \$1,470,000. Now, for this year you have received \$675,000, and you ask a deficiency of \$713,000, which makes \$1,388,000?

Mr. LIVINGSTON. Making a surplus over the estimate of \$177,000?

Mr. HODGES. You know how the estimates are made. They are made the first quarter after three months of the fiscal year, and you have nothing but the information that is before you and by going back to see what the preceding expenses were.

The CHAIRMAN. Is there any way by which Congress can get a clear idea of what these expenses, fees of marshals, are. When you were here before the committee on the urgent deficiency bill I asked a good many questions, and the Department practically said they were not in a condition to answer them as to what district these expenses were incurred in.

Mr. HODGES. The reports of the Attorney-General will show where the expenses are incurred, in what districts.

The CHAIRMAN. But as far as I have been able to ascertain, these accounts of marshals are practically within the hands of marshals?

Mr. LIVINGSTON. What is the check on them?

Mr. HODGES. The law; the application of the fee bill to his expenses.

Mr. LIVINGSTON. Then they construe and apply the fee bill; where is the check on the application?

Mr. HODGES. The check is in the Attorney-General's office in the examination of the accounts, and then the check of the Auditor of the State and other Departments, the old Fifth Auditor.

Mr. LIVINGSTON. Who knows whether they render the service or not?

Mr. HODGES. The marshal must satisfy the district attorney who examines his accounts as to the justice of each of these claims. Some judges are so conscientious that they do not rely upon the district attorney. They take the marshal's account and follow each item until they have gone clear through. There is the primary check. Now the judge and district attorney know with more or less certainty whether the marshal has employed certain deputies or not. The deputies have to swear to their accounts and the expenses they have incurred. All these points of evidence are submitted, together with the amount, and they are approved by the court.

Mr. LIVINGSTON. When these accounts appear excessive in certain districts, what does the Attorney-General do about it? Does he endeavor to investigate the matter?

Mr. HODGES. The accounts are sent back to the marshal for explanation in every item where there is a doubt.

Mr. LIVINGSTON. Did you see the charge made on the floor of the House by an Alabama Member of the House; did you read that?

Mr. HODGES. No, sir.

Mr. LIVINGSTON. He charged openly on the floor of the House that he knew of collusion between marshals and district attorneys in regard to fraudulent fees, and it seems to me there ought to be some way of detecting this.

Mr. HENDERSON. They send out agents every once in a while to go over the whole thing?

Mr. HODGES. Yes, sir.

Mr. LIVINGSTON. If you had the right out of some appropriation to send detectives to these districts it seems to me that it would be the best money that we could spend.

Mr. HENDERSON. They do that right along.

Mr. LIVINGSTON. You have no appropriation for that?

Mr. HODGES. We have a fund for the detection and prosecution of crime.

The CHAIRMAN. As I understand you have \$300,000 of the appropriation for 1895 still on hand?

Mr. HODGES. Yes, sir.

The CHAIRMAN. Now, are the accounts for the first and second quarters sufficiently in and settled to let you know how much is to be paid out of this \$300,000?

Mr. HODGES. No, sir.

The CHAIRMAN. This is the middle of the third quarter?

Mr. HODGES. Yes, sir.

The CHAIRMAN. And you have no mode of ascertaining in your office how much of that \$300,000 is practically spent?

Mr. HODGES. No, sir. We can say this, that of the amount on hand, that is what is left of the urgent appropriation, what has gone out of the urgent appropriation, has been chiefly by advances to marshals to defray the expenses of their offices.

The CHAIRMAN. Well, right there, is that \$300,000 left to meet the expenses of the second quarter or of the third and fourth quarters?

Mr. HODGES. It is left to meet the demands of the marshals for advances for current expenses. This \$300,000 may be applied to the rest of this quarter, or they may lay over into the next.

The CHAIRMAN. Is there anything in your office to show how much the marshals have spent from the 1st of July, 1894, to the 1st of January, 1895?

Mr. HODGES. No, sir; every one of these accounts have gone over to the Treasury. Let me see, no—

The CHAIRMAN. From the 1st day of July, 1894, to the 1st day of January, 1895?

Mr. HODGES. No, sir; they have not got done examining the accounts for the second quarter yet. The time has not elapsed when they must send those accounts over to the Treasury. I suppose we have got a bookcase as big as that filled with accounts waiting for the clerks to handle them.

Mr. SAYERS. You ask \$713,000 as a deficiency for fees of marshals for 1895. You had an appropriation of \$675,000. Now, of this \$675,000 you have disbursed \$375,000 and you have \$300,000 cash in hand subject to your order. Do you know whether or not the \$375,000 which you have transmitted to the marshals throughout the United States has been entirely covered with fees, and if not, to what extent?

Mr. HODGES. It is not so much covered with fees—well, I will not say that. I take that back, but say it covers both fees and expenses.

Mr. SAYERS. What we want to know is this. What has been actually consumed, and whether the marshals have accounted to the Department for expenditure of money which you have allotted to them?

Mr. HENDERSON. They do not go to the Department at all, as I understand the system.

Mr. HODGES. They only account to the Department by rendering their accounts. Now the accounts have all come in; there are very few that are delinquent, perhaps four or five cases.

The CHAIRMAN. That being the case, you have no knowledge of the actual expenditure of this money; then why is it you ask for \$179,000 more than you estimate?

Mr. HODGES. I stated that the appropriation for 1893 was \$1,388,000. The expenses for 1895 will be equal, probably more. We asked for \$675,000 appropriation, and there ought to be \$713,000 more money furnished to the Department to meet expenses that are equal to this year of 1894.

Mr. CANNON. In other words, let me ask you right there. This appropriation for 1894-95 was made and intended to be made for the first six months of this fiscal year, and I will ask you now, in regard to that estimate of \$713,000, whether in your opinion it is not a moral certainty that if the whole of that estimate be given, you will be here the next winter asking for an additional deficiency for 1895, just as you are now here asking for an additional deficiency of \$195,000 for 1894.

Mr. HODGES. I can not say that. I think if you give that \$713,000 you will have a mighty small deficiency for 1895.

Mr. LIVINGSTON. There is something here which worries me and I wish you would explain it, from a business standpoint at least. You have got \$675,000 and we are in the middle of the third quarter. You turned over to the marshals \$375,000 of that \$675,000. You have got \$300,000 in cash and we are in the middle of the third quarter. What in the name of common sense are you going to do with this deficiency if we give it?

Mr. HODGES. We have got to settle the marshals' accounts, and we have not settled them.

Mr. LIVINGSTON. But you have got up to the middle of the third quarter and only disbursed \$375,000, and now you have got \$300,000 in cash, and how do you know you will have a chance to expend that money; is it just guesswork?

Mr. HODGES. No, sir.

Mr. LIVINGSTON. Then time does not amount to anything in this business, for here you are in the middle of the third quarter and you have only sent out \$375,000. Why not let this deficiency occur in 1896 instead of 1895?

Mr. HODGES. We leave it to your discretion. It is the business of the Department to lay before you, to the best of its knowledge, the amount of money that is needed to run the current expenses.

Mr. LIVINGSTON. Do you settle with them annually?

Mr. HODGES. We settle with them quarterly.

Mr. LIVINGSTON. You have every one of those settlements to make according to your proposition in the last quarter?

Mr. HODGES. They settle from the last emolument returns.

Mr. HENDERSON. And some are six or eight months behind?

Mr. HODGES. Yes, sir. Some have not been settled—

Mr. LIVINGSTON. It is not a cash business?

Mr. CANNON. There is no bugaboo about this.

Mr. SAYERS. No, I understand that; but what I am criticising is, they deliberately sent in their estimates for what was necessary to support this Department in its branches, and now they come in in the third quarter and they demand for this specific purpose \$177,000 over their estimates. Now, why is this mistake?

Mr. HENDERSON. Let me say a word to you. The estimate for 1895 was \$1,211,925, which was exactly the appropriation for 1892 to a cent. They put that low estimate down, I take it, because it was just before the Congressional election, and perhaps they did not want the appropriation to appear so large. The appropriation in 1893 was \$1,450,000, and I take it that the Department of Justice made too low an estimate when they asked for \$1,211,925.

Mr. SAYERS. What have you got to say to that?

Mr. HODGES. I can not say anything to that, only this much, that the estimate made for 1895 is made in October, 1893, nine months to run without knowing what is going to occur in those nine months. After that estimate was made, October 1, 1893, in the spring of 1894 came up the troubles in the labor matters and increased expenses everywhere, and it is because of those increased expenses and a comparison with the actual expenses of 1893 that the estimate is made.

Mr. SAYERS. If you will go back to the estimates of 1891 and 1892 you will find they are hardly half as much as was spent in the year. You take the estimate of 1892 of \$765,000, the appropriation was over \$1,200,000.

Mr. HENDERSON. Let me ask you a question: You send out this money on requisitions from the marshals?

Mr. HODGES. Yes, sir.

Mr. HENDERSON. Are not expenditures made by the marshals and expenses incurred greater than the requisitions?

Mr. HODGES. No, sir. What do you mean by expenses?

Mr. HENDERSON. Suppose you get a requisition for the quarter commencing July 1, 1894.

Mr. HODGES. They generally send them in about every month.

Mr. HENDERSON. Suppose the total requisitions for the first quarter aggregated \$100,000, do not the marshals incur expenses greater than that during that quarter?

Mr. HODGES. Yes, sir.

Mr. HENDERSON. They may do that?

Mr. HODGES. Yes, sir; and they do it.

Mr. HENDERSON. Then, while you have \$300,000 left in the middle of the third quarter, you may have a good deal more than that incurred by the marshals?

Mr. HODGES. Yes, sir.

Mr. HENDERSON. That is what these gentlemen do not understand in regard to the system you work under.

The CHAIRMAN. Now, as to 1894, you ask \$195,450. Is that an ascertained amount?

Mr. HODGES. That is an estimate given by the First Auditor, I suppose. The Auditor estimates that. We take his statement in relation to it.

The CHAIRMAN. For 1893 you ask \$28,159.58.

Mr. HODGES. That is the same way.

The CHAIRMAN. The next item there is no need of asking about. The proof is taken very fully before us.

FEEES OF JURORS.

The CHAIRMAN. Now, go to the item of fees of jurors. For 1895 you ask \$100,000. Now, we appropriated \$600,000, and then gave you a deficiency of \$130,000, making in all \$730,000, which was \$30,000 more than you estimated. Now you ask \$100,000 in addition. How much of this \$730,000 have you spent?

Mr. HODGES. We have got \$200,000 of it left. We spend at the rate of \$60,000 a month to pay jurors. For many years \$50,000 was our maximum, but court expenses have grown in every direction; the terms of court are longer, special terms of courts are more numerous, and in some of the States there are continuous sessions of courts from the beginning to the end of the year, especially in the State of Washington. Now we have got four and one-half months to go. Four and one-half times \$60,000 will make \$270,000, and we have got only \$200,000. That leaves a deficiency of \$70,000.

Now the marshals for the western district of Virginia, the western district of North Carolina, the eastern district of Tennessee, the northern district of Georgia, the northern district of Alabama, and the eastern district of Texas, have told us that their terms of courts would be longer and more business done this year than last year. The marshal for the eastern district of Texas states that he has got 11 or 14 murder cases from the Choctaw and Cherokee Indians, and it will make the courts several weeks longer than usual, and his expenses will go up to \$30,000 more for witnesses this year than last year, and the jury money will be corresponding. Now we ask for this money to cover the whole. As I stated to you first, it is the business of the Department to tell you the truth as far as we can get it, and it is for you to exercise your discretion.

The CHAIRMAN. As I understand your statement, it averages about \$60,000 a month?

Mr. HODGES. According to advances made.

The CHAIRMAN. And what you make up by courts not holding in the hot months is more than lost by the expenses of holding courts in the other nine or ten months?

Mr. HODGES. If you take these marshals whom I have just mentioned they are holding court the hot months and they say they are going to have a great deal more work and a longer term this year than last.

The CHAIRMAN. Sixty thousand dollars a month is \$720,000 a year, and we have given you \$730,000, which makes a surplus of \$10,000, according to your estimates, and yet you ask for an increased deficiency of \$100,000?

Mr. LIVINGSTON. Making \$830,000 for the year, which is \$180,000 over the estimates?

Mr. HODGES. That is true about the estimates.

The CHAIRMAN. I am speaking now of the last estimates. You say it takes \$60,000 a month, and that is \$720,000 a year, and we have given you \$730,000, which is \$10,000 more than you say is necessary.

Mr. HODGES. Now, you see that four and a half months makes \$270,000, and we have got \$200,000 on hand, and it will leave us \$70,000 deficit.

The CHAIRMAN. Then it takes more than \$60,000 a month?

Mr. HODGES. Oh, for the whole year; I am reckoning now for this. The \$61,000 is a favorable estimate for you to make the appropriation on; it will certainly cover that.

Mr. HENDERSON. I want to ask you this question here. Your appropriation for 1894 was \$730,000 for jurors, and you are asking for 1895, \$830,000, \$100,000 more than last year. Why is this increase?

Mr. HODGES. I have just explained it.

Mr. HENDERSON. Because of these strikes?

Mr. HODGES. Because of the increased business all through the country in the courts.

Mr. HENDERSON. A jump of \$100,000 in one year?

Mr. HODGES. It jumped last year, 1894, \$150,000.

The CHAIRMAN. There are five or six small items; are these ascertained amounts? How do they happen to have lasted so long?

Mr. HODGES. Why, some men take their certificates, if the marshal does not have money enough to pay them, and they carry them sometimes for three or four years.

The CHAIRMAN. Here is one which goes back until 1872 of \$500.

Mr. HODGES. Yes; I can tell you exactly where this is, if you want it.

The CHAIRMAN. Well, give us that?

Mr. HODGES. Well, I will do so, but I did not bring it up here. I have got the statement from the marshal. I think that \$506 comes from New Mexico.

FEEES OF WITNESSES.

The CHAIRMAN. For fees of witnesses, you ask a deficiency for 1895 of \$156,000. You estimated \$1,150,000, and we gave you \$750,000 in the regular bill and \$600,000 in the urgent deficiency bill, making \$1,350,000?

Mr. HODGES. Yes, sir.

The CHAIRMAN. Which is \$200,000 more than the estimates, and now you ask us to make it \$1,506,000—

Mr. SAYERS. As against an estimate of \$1,150,000?

The CHAIRMAN. How much have you on hand?

Mr. HODGES. We have got \$350,000.

Mr. SAYERS. How much in the hands of the marshals?

Mr. HODGES. Oh, I can not say how much. They pay that out very rapidly for jurors and witnesses; why, that \$100,000 that you gave us as a contingency for witnesses, \$30,000 of it went to one court at Paris, Tex., and he will have a larger bill than that.

Mr. SAYERS. Why is all this money going down there?

Mr. HODGES. So much business goes into that court from the Indian Territory. Now we ask this money for witnesses for the reason we got \$150,000 deficiency for 1894 last year over the previous year's expenses, and there is still \$82,000 deficiency for 1894.

The CHAIRMAN. Has there been any reform, any check put upon the mode in which witnesses in the mountain districts, the Appalachian range districts of Kentucky, Tennessee, West Virginia, Virginia, and North Carolina, in which it was known that sham prosecutions were instituted against alleged moonshiners and then a lot of witnesses summoned and carried down there, the whole being a mere combination to take money out of the Treasury?

Mr. HODGES. Yes, sir; you have a good check on cases under the internal-revenue law, but you have got no check under any other prosecution. Under the pension law or the violation of the postal laws you have no check. Under the internal-revenue laws, before the witnesses are summoned the district attorney must certify that

the witness is needed and then the case is a good one for hearing. Now, in the other cases in the mountainous districts where the deputy is away from the marshal for months without having a personal interview with him they get up cases, and cases are brought to the regular term of the district court. The parties to the cases come there with their attending witnesses and the district attorney does not know a particle about what they are going to testify to.

Mr. SAYERS. This is under the internal-revenue law?

Mr. HODGES. No, sir; under the pension and postal laws.

The CHAIRMAN. The House in the Forty-ninth Congress passed an act in relation to the internal-revenue law which was quite sufficient, but in the Senate it was amended.

Mr. HODGES. The district attorney in the eastern district of Tennessee brought this matter home to the Attorney-General, and said that if he had authority in these other cases of prosecution the same as he has under the internal revenue laws that he could stop a good deal of the prosecutions going on. He has not got it though, and he does not know anything about the cases until the commissioner sends up the cases.

The CHAIRMAN. Has the Attorney-General ever sent to Congress any form of legislation to put a stop to that?

Mr. HODGES. I do not know that he has, sir.

The CHAIRMAN. For 1894 you asked a deficiency of \$75,700.64 after having had \$1,300,000?

Mr. HODGES. What for?

The CHAIRMAN. For witnesses. Is that estimated?

Mr. HODGES. This is ascertained from statements made by the marshals to the Attorney-General that the witness money for 1894 is a deficiency of \$65,839.04, and you add on the amount certified by the Auditor, which is \$11,100, and you get the estimate.

SUPPORT UNITED STATES PRISONERS.

The CHAIRMAN. Now, go to the bottom of the page, to the item for support of United States prisoners, etc., for which you ask a deficiency of \$50,000. We have given you \$640,000 already, and you only estimated \$575,000. How much of this \$640,000 have you on hand?

Mr. HODGES. We have got \$230,000.

The CHAIRMAN. Is not that enough to run you through this year?

Mr. HODGES. You have about the same appropriation for prisoners this year as for last year, and you have a deficiency for prisoners for 1894 of \$78,000 according to the marshal's estimates.

The CHAIRMAN. Seventy-six thousand dollars is the amount you gave?

Mr. HODGES. Yes, sir; it was \$76,000, but last week an item of \$2,000 came in—I do not remember the State—and it should be \$78,000. Here is the statement handed me by Major Strong to be turned into the hands of the committee when the question about the appropriation for prisoners came up, and it shows in detail how many prisoners we have, how many discharged prisoners, transportation of discharged prisoners, and prisoners in jail at an average cost of 60 cents a day, and gives the estimated expense of prisoners at \$691,000.

The CHAIRMAN. Will you file that?

Estimate support of prisoners.

Regular appropriation, 1893	\$300,000.00
Deficiency appropriation, act March 3, 1893.....	165,000.00
Deficiency appropriation, act August 23, 1894.....	140,834.37
Total appropriation	605,834.37
 Regular appropriation, 1894	 300,000.00
Deficiency appropriation, act April 21, 1894.....	275,000.00
Deficiency appropriation, act August 23, 1894.....	65,000.00
Total appropriation.....	640,000.00

The above show the actual appropriations already made for support of prisoners for the fiscal years 1893 and 1894.

The report of the Attorney-General shows that on July 1, 1894, there were confined in the various State institutions about 2,000 United States prisoners, an increase of 200 during the year.

The cost of supporting whom is about \$175 per year each prisoner, amounting to..... \$315,000.00

There are about 1,200 discharged United States prisoners from these institutions, to each of whom \$20 in clothing and cash is furnished, amounting to	\$24, 000. 00
The transportation on discharge furnished these 1,200 prisoners, at \$20 (the average)	24, 0 0. 00
Total	363, 000. 00
It is estimated that there are in jail all the time 1,500 prisoners, at an average cost per diem of 60 cents, amounting to	328, 500. 00
Total estimated	691, 500. 00

PAY OF BAILIFFS.

The CHAIRMAN. For pay of baliffs you ask for \$45,000, deficiency, which is exactly the amount of the deficiency the last year.

Mr. HODGES. That comes within the original estimate, I think.

The CHAIRMAN. Last year we gave you \$195,000, and you ask for \$5,000 more in round numbers this year?

Mr. HODGES. I think we have done very well with that to have no more than that.

The CHAIRMAN. You have done so much better than you have in everything else that if it stood by itself it would look pretty big.

Mr. HODGES. This is because it is a little more under the control of the Attorney-General.

MISCELLANEOUS EXPENSES.

The CHAIRMAN. For miscellaneous expenses we gave you last year \$240,000.

Mr. HODGES. We only want up to the original estimate, which is like the estimate of previous years.

The CHAIRMAN. No; you asked for \$225,000.

Mr. HODGES. \$240,000, did we not?

The CHAIRMAN. For the next year you ask for \$240,000, and we gave you last year \$240,000, and this year you asked for \$240,000 and we gave you \$170,000, and you now ask for \$70,000 more.

Mr. HODGES. That makes it.

Mr. SAYERS. Your estimate for 1895 was \$225,000.

Mr. LIVINGSTON. You are asking, in other words, \$15,000 more than your estimate?

Mr. HODGES. I think when you come to close out the year your deficiencies will be a very small item. They all come in from reports of marshals.

FEES OF DISTRICT ATTORNEYS.

The CHAIRMAN. The next item is fees of district attorneys.

Mr. LIVINGSTON. There can not be a deficiency on that; they are salaries.

Mr. HODGES. A salary of \$200 to a district attorney?

The CHAIRMAN. Last year we gave you \$351,000, and this year you asked \$350,000, but now you come in and in addition to the deficiency of 1894 you ask \$54,000 for 1894?

Mr. HODGES. Those are accounts already adjusted in the Treasury, and the statement is made by Auditor Holcomb that \$54,281.10 is needed to make the settlement of the accounts.

The CHAIRMAN. Is not this estimate short? Will it not come again the next year?

Mr. HODGES. Perhaps \$2,000 or \$3,000; not more than that, I reckon.

The CHAIRMAN. The next item is pay of regular assistants to United States attorneys, for which you ask a deficiency of \$26,000.

Mr. HODGES. The usual deficiency is \$21,000, and I think it has been through increased business. The growth of the business is such that it is economy to employ regular assistants to dispatch the business.

Mr. HENDERSON. But are not they paid regular salaries?

Mr. HODGES. Yes, sir; they are paid salaries fixed by the Attorney-General.

Mr. HENDERSON. And you know in advance just exactly what that will be?

Mr. HODGES. Yes, sir.

Mr. LIVINGSTON. Except when he increases a salary?

Mr. HODGES. It has to be increased at times. Here is a term of court where a man has but one assistant attorney and he has got on his docket 2,000 cases; in former times 1,000 or 1,200 was as much as he had, and he is obliged to have additional assistance to turn off that work that term.

Mr. HENDERSON. That deficiency is by reason of appointment of additional assistants?

Mr. HODGES. Yes, sir.

Mr. LIVINGSTON. It is really made by increasing their salaries?

Mr. CANNON. You take a place like the northern district of Illinois; it is a necessity; you have got to have more assistants out there.

The CHAIRMAN. The next item is for payment of assistants to aid district attorneys in special cases. We gave you for this year year \$20,000 and now you ask for \$30,000 additional?

Mr. HODGES. That is the estimate for 1896, \$50,000, and probably it will be spent.

Mr. LIVINGSTON. I should think so, for you have got a deficiency of 1895 of \$25,000?

Mr. HODGES. Look back and see what you had for 1890 for special assistants there. You gave us \$56,000.

The CHAIRMAN. That is not as much as you spent last year. Last year you spent \$50,000 and ask for \$25,000 more, making \$75,000.

Mr. HODGES. Yes, sir; we asked for what we spent last year.

The CHAIRMAN. No; you spent last year \$50,000 and now you ask for \$25,000 more, which is \$75,000.

FEEES OF CLERKS.

The CHAIRMAN. For fees of clerks. That has to be done. Now go to—

FEEES OF COMMISSIONERS.

Mr. HODGES. That is the estimate I think for last year.

Mr. SAYERS. How much money have you on hand for commissioners?

Mr. HODGES. \$50,000—that is, on the 1st of February. I do not think any accounts of commissioners have been settled since the middle of December.

The CHAIRMAN. We have an item here in executive document 285 which is in regard to the expenses of the suit of the Peralta-Reavis against the United States.

Mr. HODGES. I do not think you have had that executive document before.

Mr. SAYERS. We gave you \$10,000 last session for that business?

Mr. HODGES. I wish you would read that letter of Mr. Reynolds.

Mr. LIVINGSTON. Tell us how it came about?

Mr. HODGES. You have got a suit against the United States for 13,000,000 acres of land in New Mexico, I think, or Arizona, instituted by Peralta-Reavis, who claims the land on old Spanish deeds and Mexican deeds—Mexican deeds especially. It is understood that the case can be defeated before it comes to trial by getting the evidence that has been hunted down by the special counsel, Mr. Mallett-Prevost, employed by the Attorney-General. He is a Spanish scholar and a good lawyer and recommended to the Attorney-General by some man of prominence whom I have forgotten.

Mr. SAYERS. We gave you money for this purpose last session?

Mr. HODGES. I know, but I am going on to finish this up, if I can. This man Mallett-Prevost went to Mexico and Spain, and is there now. One of the judges of the Court of Private Land Claims goes with him to Spain for the purpose of taking testimony and looking into the merits of the case. He is sent there by the court. It costs a good deal to get witnesses and get information in Spain and our experience has shown that money does not go a great ways there, and according to the best judgment of Mr. Mallett-Prevost, and the judgment of Mr. Reynolds, the attorney to the Court of Private Land Claims, \$10,000 more will be needed. If they defeat that claim, what is \$10,000, \$20,000 or \$30,000? Suppose you lose it, it will cost you more to go to law and carry it through the courts and fight it than it will cost now. If you can get a condemnation of the papers on which these men rely, Peralta-Reavis especially, and prove they are forgeries and can produce the evidence of men who know they are forgeries; if you can get such evidence the thing will be dropped out of court.

Mr. SAYERS. Under the law the work of the Court of Private Land Claims should be finished by the first of next January?

Mr. HODGES. Yes, sir.

Mr. SAYERS. Now, we were assured in the most positive terms by the attorney to the court representing the Government that if we should make an appropriation to the sum of \$16,000, that with that he would do that and close out every case before that court before the first day of January to avoid the further necessity of the continuance of that court?

Mr. HODGES. That is the expenses that he included in the \$16,000 there—his office expenses—but this is a separate matter.

Mr. SAYERS. But we gave \$10,000 for that separate matter before?

Mr. HODGES. I know it; but the further you go into the case the more expensive it is and the more important it is.

Mr. SAYERS. It seems to be more expensive.

Mr. LIVINGSTON. How much land is involved?

Mr. CANNON. 12,750,000 acres of the best land in Arizona.

STATEMENT OF H. PEYTON, ASSISTANT ATTORNEY, DEPARTMENT OF JUSTICE, IN INDIAN DEPREDAATION CLAIMS.

The CHAIRMAN. Who is the head of your department?

Mr. PEYTON. Mr. Howry. There is a deficiency asked of \$5,000, and I have been requested by Mr. Hodges to appear here in place of Mr. Howry, who is sick. That is an estimate that was made upon the working force of the office and in the field at present, and there will be a deficiency of something over that at the end of the fiscal year.

Mr. LIVINGSTON. For what purpose?

Mr. PEYTON. For defending Indian depredation claims.

Mr. LIVINGSTON. To whom does the money go?

Mr. PEYTON. It is an estimate that is based on the monthly expenses for salaries in the office and salaries of assistants in the field and their subsistence and transportation.

Mr. LIVINGSTON. Covering general expenses?

Mr. PEYTON. Covering general expenses. There is no question but what with the present force the deficiency will occur.

The CHAIRMAN. Claims have amounted now to how much?

Mr. PEYTON. There are forty odd million dollars.

Mr. HENDERSON. Are you able to defeat them?

Mr. PEYTON. We are having very good success.

Mr. HENDERSON. What per cent of the claims are defeated or allowed? Take \$10,000, for instance; what portion of that would they get?

Mr. PEYTON. I do not think under the present law there will ever be more than 25 per cent of judgments recovered in those cases. I doubt if more than that will be recovered.

The CHAIRMAN. That is a big sum, \$10,000,000.

Mr. PEYTON. I expect that amount under the law is honestly due.

Mr. HENDERSON. I did not mean how much you could beat honestly.

Mr. PEYTON. I did not mean to say the claims are dishonest, but I mean to say where there is no liability under the law.

Mr. LIVINGSTON. Is it the purpose of the Department to find out what the honest cases are, or do they just fight it blind?

Mr. PEYTON. No, we defend them under the law as we find it. We take advantage of every defense a lawyer would take in any other case.

Mr. LIVINGSTON. You do not undertake to fight a good case?

Mr. PEYTON. There might be a good case on its merits and yet be no liability under the law; then we fight it.

Mr. HODGES. Here is a statement made by the Assistant Attorney-General in charge of the Court of Claims cases in relation to the deficiency for 1894-95. The reading of this statement will explain these items completely when you look them over.

DEPARTMENT OF JUSTICE,
Washington, D. C., February 11, 1895.

SIR: The appropriation requested to supply deficiencies in the expense of defending suits in the Court of Claims for the fiscal year 1894 is required in order to pay two bills of J. R. A. Hobson, special attorney, who performed work in Georgia and North Carolina, as the representative of the Government, in taking testimony and investigating claims pending in the Court of Claims. His two bills unpaid amount to \$30 in December, 1893, and \$313.20 for February, 1894. Mr. Hobson neglected to present his accounts for work done by him until the appropriation for that year was so nearly exhausted as to leave these two bills unpaid.

Said appropriation is also required to pay the fees of George F. Parker, a witness for the Government who attended at Portland, Me., in the month of August, 1893, and whose bill was not presented until the appropriation for that year had been exhausted. The amount thereof is \$28.

The total appropriations necessary, therefore, to supply deficiencies for the fiscal year 1894, is \$371.20.

Very respectfully,

The ATTORNEY-GENERAL.

Assistant Attorney-General.

DEPARTMENT OF JUSTICE,
Washington, D. C., February 11, 1895.

SIR: A deficiency appropriation of \$4,000 for deficiencies in the appropriation for the defense of suits against the United States in the Court of Claims for the fiscal year 1895 is necessary, in order that even at the current rate at which business is done the Government shall not be left without means to pay for being represented at the taking of testimony. For the fiscal year 1893, \$30,000 was provided and substantially used; for the year 1894, \$25,000 was appropriated, and I made most strenuous effort to keep expenditures at a rate which would not exceed that sum, but in spite of those efforts I was obliged to suspend the work of nearly all men in the field, some for the last two, others for the last three months of the fiscal year. As a result of this, testimony was taken by claimants in a number of cases without the Government being represented, and the investigation of such cases has been rendered considerably more expensive.

Under the law as it exists and the rules of the Court of Claims, the Department of Justice has no power to prevent the taking of depositions by claimants, and if without money to send representatives the rights of the Government are liable to suffer seriously. The same condition of things, it is already apparent, will exist this year, and unless this \$4,000 be added to the \$25,000 appropriated in the sundry civil bill for the year 1895, this Department will be left without means at least the last two months of this year to meet those steps likely to be taken by claimants, as shown by the experience of previous years.

Very respectfully,

The ATTORNEY-GENERAL.

Assistant Attorney-General.

POST-OFFICE DEPARTMENT.

STATEMENT OF MR. JAMES B. BURNSIDE, CLERK IN DISBURSING CLERK'S OFFICE.

The CHAIRMAN. Will you turn to page 57 of the bill to the item of contingent expenses for 1893, \$92.16?

Mr. BURNSIDE. That one item is a bill of a contractor for coal furnished, 19 and a fraction tons.

Mr. HENDERSON. It is an ascertained account?

Mr. BURNSIDE. Yes, sir.

The CHAIRMAN. And the next item?

Mr. BURNSIDE. That is for horse keeping for the year 1894.

The CHAIRMAN. Is that ascertained?

Mr. BURNSIDE. Yes, sir; there are two bills, one for feed and one bill for repairs to harness, etc. And the other bill is for hire. The reason for this deficiency was the appropriation was cut down. It has now been put back. The appropriation originally for some years was \$1,500, and it was cut down first to \$1,000, and then cut down to \$500, and that is what caused the deficiency. It has now been put back to the original amount.

The CHAIRMAN. Do you know anything about the amounts on the next page?

Mr. BURNSIDE. No, sir; mine are just those two items.

POSTAL SERVICE.

STATEMENT OF MR. T. H. FENTON, CLERK IN OFFICE OF AUDITOR TO THE POST-OFFICE DEPARTMENT.

The CHAIRMAN. The first item here is for reimbursement to R. L. Houston, \$209.77, which is a claim of 1890?

Mr. FENTON. That is an adjusted claim in the Auditor's office.

Mr. LIVINGSTON. What is the law for that?

Mr. FENTON. For the payment of substitute letter carriers; yes, sir.

Mr. LIVINGSTON. What is the rule?

Mr. FENTON. The rule is they are paid a dollar a year and a pro rata payment of the man's place for whom he serves.

Mr. CANNON. They get paid when they are on duty?

Mr. FENTON. Yes, sir.

The CHAIRMAN. How did it happen that it was not paid originally?

Mr. FENTON. I presume it was on account of the money having been exhausted, the appropriation having been exhausted. These claims all arise in that way. They run, you know, for two years.

The CHAIRMAN. Well, now in regard to this item for mail transportation?

Mr. FENTON. That comes under the Second Assistant Postmaster-General.

**STATEMENT OF MR. CHARLES NEILSON, SECOND ASSISTANT
POSTMASTER-GENERAL.**

The CHAIRMAN. Commence at the item of "Mail transportation" on page 58, in which a deficiency is asked of \$935,000?

Mr. NEILSON. That is simply a shortage of appropriations to meet the weights.

Mr. LIVINGSTON. Can you give an itemized statement of this deficiency?

Mr. NEILSON. Yes, sir; we could, but it would be a pretty hard thing to make up.

The CHAIRMAN. This is a deficiency on account of weight?

Mr. NEILSON. Yes, sir; if you will look at Appendix E, it gives that whole thing very clearly and very concisely. We are very careful about that, so as to make it as plain as possible. You understand the weights is a thing that we can not control at all. We have to pay for them at the end of the year when we have transportation.

The CHAIRMAN. What are the other items?

Mr. NEILSON. They are under Mr. Fenton.

The CHAIRMAN. For 1894 you ask \$2,494.14 for post-office car service?

Mr. FENTON. Those are adjusted claims in the Auditor's office.

Mr. LIVINGSTON. Are all of them ascertained?

Mr. FENTON. Yes, sir; they are all ascertained.

The CHAIRMAN. For 1894 you ask for \$12,568.40. Are they to pay the Pacific railroads?

Mr. FENTON. No, sir; they are outside of the Pacific railroads.

The CHAIRMAN. And for 1893 you ask for \$24,100.71?

Mr. FENTON. That is the same thing, sir.

The CHAIRMAN. Not for Pacific railroads at all?

Mr. FENTON. No, sir.

The CHAIRMAN. Now, the item at the bottom for transportation for the fiscal year 1894, that is for Pacific railroads?

Mr. FENTON. Yes, sir.

The CHAIRMAN. The deficiency for 1894 of \$12,568 is for the Sioux City and Pacific Railroad?

Mr. FENTON. That is a nonaided Pacific railroad, sir. We have Pacific railroads aided and then we have Pacific railroads nonaided. I think that is set out in the executive document. Does it not state that it is nonaided?

The CHAIRMAN. Are both of these items for the Sioux City and Pacific?

Mr. FENTON. Yes, sir.

Mr. NEILSON. None of that is for the Pacific railroads as I understand it.

The CHAIRMAN. Now, in regard to the mail-messenger service you ask for an item of \$46. I presume they are all estimated items. Here is an item to pay Samuel A. Harper —

Mr. FENTON. That is for mail depredations.

The CHAIRMAN. Then the item of compensation of postmasters; for amounts to reimburse the postal revenues?

Mr. FENTON. That is for compensation of postmasters.

Mr. SAYERS. Is that an ascertained amount or estimated?

Mr. FENTON. It is as an ascertained amount.

The CHAIRMAN. Is 1893 ascertained?

Mr. FENTON. Yes, sir.

PUBLIC PRINTING AND BINDING.

STATEMENT OF MR. TH. E. BENEDICT, PUBLIC PRINTER.

The CHAIRMAN. How much do you now estimate that you will actually need for this year?

Mr. BENEDICT. \$555,000.

The CHAIRMAN. How much have you —

Mr. BENEDICT. Available from January to July?

The CHAIRMAN. Yes.

Mr. BENEDICT. You must understand, Mr. Chairman, it is divided up in allotments —

The CHAIRMAN. I understand it.

Mr. BENEDICT. I have for this quarter; January, February, and March, \$579,250. I have expended in thirty-one days, \$318,519.99. In the first thirty-one working days up to the evening of the 5th, which was Tuesday evening I have spent that, and that leaves me \$260,000 available up to the 31st day of March. The office is expending exceeding \$10,000 a day. It will require for the forty-eight working days commencing on the 6th of this month until the 31st of March at that rate \$480,000. I have available \$260,730, leaving a deficiency for this quarter of \$219,270.

The CHAIRMAN. Now, your estimate before Christmas was only \$200,000?

Mr. BENEDICT. Yes, sir. But you have passed a bill since that time taking away from me at least \$200,000 of revenues, besides increasing the expenses of my office.

The CHAIRMAN. Your estimate now in addition to this \$200,000 is because of additional labor in branch offices, \$20,000—

Mr. BENEDICT. You have increased the wages of my pressmen \$20,000 a year. I estimate it will take \$10,000 to pay the increased wages of the pressmen, and \$10,000 for additional branch offices. You turned a force of twelve or fifteen persons from the Agricultural Department on my roll, whose wages are all the way from \$700 up to \$1,800 a year.

Mr. SAYERS. Let me interrupt you right there. Are there not appropriations in other bills which compensate you for that? We put a clause on the sundry civil bill.

Mr. BENEDICT. I am paying these people and I have not seen the money coming in.

Mr. SAYERS. Suppose we put a clause upon this bill which allows you to get hold of the moneys which have been appropriated on different bills; why will not that do?

Mr. BENEDICT. I do not know about that. All I know is that I am spending the money you have placed at my disposal.

The CHAIRMAN. The first item is \$20,000, because of additional labor of branch offices, to cover cost of material which, under the new bill, you have to provide, and increased wages of pressmen?

Mr. BENEDICT. Yes, sir; the increase is estimated at \$20,000 a year.

The CHAIRMAN. Now, the cost of establishing document division office, and removal of 600,000 documents and distributing the same, etc., is estimated at \$25,000?

Mr. BENEDICT. Congress has made it incumbent upon me to take charge of the document division of the Government. I have not assumed the duties of it; in fact, the office is not abolished in the Interior Department until I appoint a superintendent of documents.

Mr. SAYERS. Is not there an appropriation existing by which this expense is met?

Mr. BENEDICT. I do not know.

Mr. SAYERS. Is not there danger in these estimates that we are just simply duplicating appropriations?

Mr. BENEDICT. There is no appropriation to move 600,000 volumes which the Interior Department will turn over to me by the 1st of July, anyway, because they will not make a lease after the 1st of July, and they have so notified me. I have got to move those books and provide a place for them, under a statute which is not of my seeking, but it is a fact. You directed me to distribute them. I can not handle these documents, and wrap them, and cart them to the post-office, and put tags on them without money. You have asked me to make catalogues, and to make indexes, and to appoint a superintendent of documents, and you, in your discussions have said a salary of \$3,000 is required, and it so appears upon the record in discussing that subject.

Mr. HENDERSON. Does the increased cost fall upon you?

Mr. BENEDICT. It comes out of my appropriation.

Mr. HENDERSON. You do not know whether it is cut down elsewhere?

Mr. BENEDICT. The bill says I shall provide office, storage, and distributing rooms.

Mr. CANNON. I want to ask you right there. Executive Document, which I hold now, No. 293, transmits your letter of February 5, and you ask for \$355,000. That is in addition to the \$200,000, so you want \$555,000?

Mr. BENEDICT. Yes, sir.

Mr. CANNON. Is that right?

Mr. BENEDICT. At the time I sent in the \$200,000 estimate this law had not been passed, and I knew nothing about it. These are new expenses put on me.

Mr. CANNON. Now, I understand you want \$555,000?

Mr. BENEDICT. Yes, sir. Now, if you will allow me, I will explain fully. Now, gentlemen, I want to be very frank—

Mr. CANNON. It is only that exact point that I wanted to get at. This \$355,000 is in addition to your former deficiency estimate?

Mr. BENEDICT. Yes, sir. Now, I will show why there are increased expenses. I estimated fully \$20,000 on account of these branch offices and the increased wages. Now, there is a document division under this law which comes to me when I assume its duties. I have refrained from doing anything while Congress is here, because it has been intimated to me by the Committee on Printing that this law had better not be enforced at present because it would interfere with some privileges, so I have not assumed any duties except I am paying men who have been placed on my rolls by virtue of a public act. It will take \$25,000 for me to start that bureau to carry out the mandate of Congress. Now, the next item is \$10,000 for stationery, envelopes, wrapping paper, etc., which I have to furnish to Congress, which has heretofore been furnished by the clerks to your two Houses. You understand that feature?

The CHAIRMAN. It is not for this Congress?

Mr. BENEDICT. Why, you are sending to me to-day and I am printing your envelopes. We are loaded down with applications. We send them all over the country to men who are at their homes, Representatives. I shipped 10,000 envelopes to Mr. Houk at his home in Tennessee.

Mr. CANNON. Those were document envelopes?

Mr. BENEDICT. Yes, sir. The next is \$100,000 for the agricultural work. Now the agricultural work is provided by statute the same as any other work in Congress is. There is no special resolution required to print the agricultural work. You have provided the appropriation for the next fiscal year for \$300,000 in the sundry civil bill, and the Commissioner of Agriculture notified me last week he is ready to send the copy to me. I expect it any day. I must have \$100,000 to take up the agricultural work from now until the 1st of July.

The CHAIRMAN. Is not that put in the agricultural bill?

Mr. BENEDICT. No; it was by special appropriation heretofore. It is ordered by general statute now. Now it will take \$65,000 to buy the paper for the agricultural work. I expect to print every single pound of that paper before the 1st of July. I will not have a penny to take this up except I take it up out of my regular appropriation. I can not afford to do it. Now I must have it if I take it up. I will finish the Agricultural Report of last year in March, and I shall immediately take up the other, and will have the Agricultural Report of this year out by the last of September, but if I can not take up the Agricultural Report until July Congress will not get it until next January or February. The next item is the deficiency on account of revenues, which you understand. Now all my income is placed in the Treasury to the credit of miscellaneous receipts. Heretofore it went to my appropriation. The usual receipts, the average receipts each year for the last three years, have been upward of \$300,000.

Up to the 1st of January I received over ninety thousand dollars in cash for the first six months of this fiscal year. During the first six months we do not receive as large a portion of the collections as when Congress is in session and when receipts are large on account of orders of you gentlemen. This \$300,000 revenue is not now placed to my credit. I estimate \$200,000 has been taken away from me for the next six months. These are the facts. Now there is \$50,000 additional needed for leaves of absence, independent of public printing and binding. That is to pay leaves due this fiscal year. You are appropriating \$180,000 for each year and the deficiency is on an average of \$40,000 a year. Instead of appropriating \$180,000 in the sundry civil bill there ought to be \$225,000 appropriated. I want to give you the figures, so there will be no mistake. At the rate the Government Printing Office is run to-day, it will be closed without a dollar to do this work on the 10th day of March.

The CHAIRMAN. In the sundry civil bill there is \$300,000 given—

Mr. BENEDICT. That would come up the next year.

The CHAIRMAN. All that is necessary to make this available at once is to get the Senate to put in the words "immediately available," and that would give you that and that would relieve you.

Mr. BENEDICT. Allow me to say that next year the Agricultural Report will have no balance left, and you will have to make a deficiency appropriation again for Agricultural Report.

The CHAIRMAN. The appropriation is for the report of this year, for that particular report. Now, therefore, if it is made immediately available you could get rid at once of \$100,000 here.

Mr. BENEDICT. The next year the same question will have to come again. There will have to be an appropriation made. The fact is, the whole \$300,000 ought to be merged as a part of the appropriation for public printing and binding. I want you to make this a part of the public printing and binding, so I will not have to carry a separate roll running through several divisions of my office requiring names to run on two or three pay rolls. It requires clerical work and there is nothing gained by it, and it only amounts to keeping a separate set of accounts.

The CHAIRMAN. Has this bill which has been passed by Congress simplified your matters down there or complicated them?

Mr. BENEDICT. I do not know that there is any complication, but of course there are new duties which we are assuming. Now, I say to you, gentlemen, that this amount of money is needed. It is just the money you have been giving every year. You have taken away our revenues and you have got to appropriate the money. Of this \$355,000, remember \$150,000 of that is revenues lost from our office. I have lost more than that, because I have only collected \$90,000 in the first six months. We have had over \$300,000 revenue from the sales of waste and work that we have been doing, your public and private printing, for the last three years. All I want is for you to meet the exigency as it exists. It is no new charge upon the Treasury of the United States. It is simply a direct appropriation of money which came in an indirect way heretofore. These are the facts, and you can not ignore them, and I hope there will be no mistake about the appropriation. You have sent the work, and I am anxious to execute it.

The CHAIRMAN. What about this item on page 66 of the bill; do you know anything about that?

Mr. HENDERSON. This is an appropriation we have been in the habit of making.

Mr. BENEDICT. Those are the Record men; you meet them at your houses. I have no objection to your giving it.

The CHAIRMAN. As Mr. Courts explains to us the cost of additional labor and branch office, the cost of envelopes, stationery, etc., is provided for in the sundry civil bill with a statement in which, so far as was necessary by the change of the new law that was made, they are transferred to your account?

Mr. BENEDICT. Is it so separated that I can go to the clerk of either House here and get them to turn the draft over to me to cover such expenditures?

The CHAIRMAN. I am informed this is specific for this particular purpose?

Mr. HENDERSON. Probably you have not seen the language of the sundry civil act?

Mr. BENEDICT. No, sir. From January to June 30 the Government Printing Office usually uses \$1,700,000. This year it has but \$1,100,000, and how am I to get hold of the required \$600,000? I tell you, gentlemen, the Government Printing Office, if this deficiency appropriation is not made, will be closed on the 10th day of March. I have for the next forty-six working days \$5,400 a day available, and I need \$10,000 a day. It has not been run for years at less than \$10,000 a day at this time of the year.

FEBRUARY 13, 1895.

SUPPRESSING COUNTERFEITING AND CRIMES.

STATEMENT OF MR. WILLIAM P. HAZEN, CHIEF OF THE SECRET SERVICE DIVISION, TREASURY DEPARTMENT.

The CHAIRMAN. The matter which concerns you is Document 292. You ask for \$10,000 deficiency for this year for the purpose of suppressing counterfeiting and other crimes.

Mr. SAYERS. We appropriated \$56,000 this year, and he has \$24,051.35 with which to carry him through the remaining months of the year.

Mr. HAZEN. Yes, sir.

The CHAIRMAN. Explain why it is that you want \$10,000 more.

Mr. HAZEN. For the reason that we can only run about five months, up to the 1st of June, and then we will have to lay off the full field force of some twenty-six men engaged throughout the United States, because there will not be any funds with which to pay them. During the year we have had several large cases. In July and August we had a large case in New York and Connecticut, where we suppressed the counterfeit \$10 silver certificate. We got three men, and put one of them away. We also had the Mississippi State warrant cases in July and August, September and October. They are still pending in the Chicago courts.

The CHAIRMAN. How much did those Mississippi cases cost?

Mr. HAZEN. I have not the figures here, but I can say that it required the services of two men at a per diem of \$5 a day each, with \$3 for subsistence, and it would amount to about \$10 a day apiece. The number of arrests in August and September were 77, and the expenses for these months were \$5,747.21, which shows that we used the money in these cases that I speak of.

The CHAIRMAN. What force have you now?

Mr. HAZEN. Twenty-six men.

The CHAIRMAN. What do you pay them?

Mr. HAZEN. From \$3 to \$6 a day. They are allowed \$3 a day for subsistence and railroad fare.

The CHAIRMAN. Can you file a statement giving the name, location, and per diem of each man?

Mr. HAZEN. Yes; I have the name here in a private list.

The CHAIRMAN. Do you think you can give us the cost of the Mississippi cases now?

Mr. HAZEN. Yes, sir. That was a case where the State issued warrants in similitude of United States silver certificates. No action was taken by Mississippi, for the reason that the State officers would not indict. These State warrants were made in Chicago. The question came up as to the similitude of the warrants in comparison with our silver certificates. The question has been passed on by several United States judges, and we have made convictions on them in the cases of private individuals. The point we contended for was to have the governor withdraw them, but he would not do that.

The CHAIRMAN. Will you send us a statement of the cost of the Mississippi investigation?

Mr. HAZEN. Yes, sir. We have quite a batch of telegraph and stationery bills, and also bills for gratuities from \$30 to \$50 in each conviction, and that will amount to \$1,500.

Mr. LIVINGSTON. Why do you give those rewards?

The CHAIRMAN. The law gives \$50.

Mr. HAZEN. There is no stated amount. We get letters frequently asking for rewards, and we have a printed circular in reference to that.

The CHAIRMAN. Is it a law, or a rule of the Department?

Mr. HAZEN. It is a rule of the Department.

Mr. HENDERSON. You have \$24,000 on hand?

Mr. HAZEN. Yes, sir; all the bills have not yet been presented, I believe. I know the telegraph bills have not been. We have an agent in California stationed at San Francisco, and he has Oregon, Washington, and Nevada, and all those places to look after. He was in Oregon in December and September. Those are very large cases, and cost a good deal of money for transportation and subsistence.

POSTAGE STAMP AGENCY.

STATEMENT OF MR. MADISON DAVIS, CHIEF CLERK, OFFICE OF THE THIRD ASSISTANT POSTMASTER GENERAL.

The CHAIRMAN. On page 12 there is a matter about the rental of an office occupied by an agent of the Post-Office Department to supervise the printing of stamps by the Bureau of Engraving and Printing. It has been suggested that there is no longer any use for such an office, or in fact for such an officer, since under an arrangement between the Post-Office Department and the Treasury Department the postage stamps are now being manufactured by the Bureau of Engraving and Printing, and we desire to ask you, What is the cost of that agency, how many persons are engaged in it, and what is the necessity for it now?

Mr. DAVIS. I suppose you are aware of the fact that ever since the stamps were first made an agent has been employed by the Post-Office Department to look after the interests of that Department and the interest of the Government with reference to that subject. When the manufacture of stamps was transferred to the Bureau of Engraving and Printing the Postmaster-General thought an agent was still necessary—not, perhaps, so much as before, now that the work is being done by another branch of the Government. I take it that the Postmaster-General is unwilling to relinquish control of that and thinks that this supervisory agency is necessary. You must bear in mind that the value of the stamps amounts to something like \$54,000,000, an amount which is equal to about two-thirds of the entire postal revenues. There is a good deal of work connected with it, as the kind of paper, the kind of gum, the manner of printing, etc., must be carefully looked after, and the Department naturally did not want to lose control over it, but wanted to be in touch with it.

Mr. SAYERS. Who is the agent?

Mr. DAVIS. His name is Wesley R. Davis.

The CHAIRMAN. What was his calling before he was appointed to this office?

Mr. DAVIS. His last occupation was that of a minister of the gospel. He had charge of a Dutch Lutheran Church in Brooklyn, N. Y. He was appointed by Mr. Cleveland.

Mr. SAYERS. What is his salary?

Mr. DAVIS. Two thousand five hundred dollars.

Mr. SAYERS. How many clerks has he under him?

Mr. DAVIS. Seven.

Mr. SAYERS. What salaries do they receive?

Mr. DAVIS. \$1,400, \$1,200, and \$900.

Mr. LIVINGSTON. What is the total amount paid to them?

Mr. DAVIS. I think, including the salary of the chief, the expenses amount to about \$9,800, and the appropriations amount to \$12,000.

The CHAIRMAN. What do those clerks do?

Mr. DAVIS. They look generally after the business of the Department in connection with the manufacture of stamps, the number issued, the number of sheets, etc. We send daily orders to the Bureau of Engraving and Printing for stamps which the postmasters throughout the country require. Sometimes those orders go out in large numbers. The stamps have to be put up and addressed to postmasters to whom they are to go. The Bureau of Engraving and Printing makes the count, and we have an agent who verifies the count.

The CHAIRMAN. The Bureau of Engraving and Printing issues the stamps to this agent, and those stamps go to the various post-offices throughout the country. He verifies the number issued.

Mr. DAVIS. Nominally, he does that. After the agent verifies those stamps they are turned over to the clerks of the agency. The Bureau of Engraving and Print-

ing packs and wraps them, and then they are sent to the Post-Office Department, whence they are to be shipped.

Mr. SAYERS. Do they first go to the agent?

Mr. DAVIS. This man at the Bureau of Engraving and Printing counts them.

Mr. SAYERS. Who does that; this man Davis?

Mr. DAVIS. No, sir; his clerk. Mr. Davis makes almost daily visits to the Bureau, however.

The CHAIRMAN. Then the agent turns them back again?

Mr. DAVIS. There is no actual turning back. The finished stamps are put away in the vaults of the Bureau, where the stamps are stored. When we send our requisitions, usually covering a great many items, these stamps are segregated from the stock and wrapped, and then go to the postmasters. The agent has control of the number sent, and verifies the count of the Bureau; but I take it that that is not the most important part of his duties.

Mr. HENDERSON. What is the most important part of his duties?

Mr. DAVIS. He has the same duties which he exercised when the stamps were made by private parties. This man has to look after the manner of the work—not to see after any misappropriation which might take place, because the Bureau has checks of its own in that respect, but to see that they are properly made, and to see that they go out in proper quantities, are put up right, etc. There has been some trouble in that business between the Department and the Bureau of Engraving and Printing.

Mr. SAYERS. Who is this subagent?

Mr. DAVIS. He is a clerk by the name of Stewart.

Mr. SAYERS. What is his salary?

Mr. DAVIS. \$1,200.

Mr. SAYERS. Does he attend exclusively to this business?

Mr. DAVIS. Yes, sir; when present.

Mr. SAYERS. When present! Are not these stamps now distributed directly to the postmasters of the country by requisitions of the Post-Office Department, without having to go through the hands of this agent?

Mr. DAVIS. Yes; they are all put up in the Bureau, packed, sealed, and sent to the post-offices.

Mr. SAYERS. Then you have nothing to do with them?

Mr. DAVIS. Yes, sir.

Mr. SAYERS. What connection has this agent with the putting up of these stamps and the packages that are delivered to the Post-office Department?

Mr. DAVIS. The connection I have tried to explain. Our man verifies the count of the Bureau.

Mr. CANNON. Does he manually count them?

Mr. DAVIS. No; they are put up in packages of 50,000, and we assume that the packages contain 50,000. It would be an interminable job to count the stamps.

Mr. LIVINGSTON. Does not the Post-Office Department count the packages, and receipt for them?

Mr. DAVIS. No, sir.

Mr. LIVINGSTON. Do you mean that the Bureau turns over the packages without taking a receipt?

Mr. DAVIS. No; they get receipts by the count of the Post-Office Department. There is not an actual count, except they count broken packages. That has never been done. We assume where a package is put up and sealed that it actually contains 50,000 in a package.

The CHAIRMAN. You say that Mr. Stewart is absent?

Mr. DAVIS. He is only absent the usual time, thirty days. A lady has been detailed in his place during his absence.

Mr. SAYERS. Has it always been customary to have a clerk to represent the Post-Office agency at the Bureau, who has the general custody of stamps in the vault?

Mr. DAVIS. No, sir. The Bureau itself has the custody of the stamps, but our man is there to look after generally whatever business may have to be transacted.

The CHAIRMAN. Where are the other clerks who have the use of this rented office?

Mr. DAVIS. They are in the National Union Insurance Building. I believe I was called up here to explain the necessity for this appropriation. The Postmaster-General, thinking this agency was necessary when he entered into this arrangement with the Secretary of the Treasury, provided that quarters should be assigned for this agent and his force. Heretofore, under contracts made with contractors, they have been obliged to furnish rooms, and they have fitted up for this agent and his force rooms, and the same thing was continued when this new arrangement was made with the Secretary of the Treasury. That agent and his force had been at the Bureau of Engraving and Printing, for the Secretary was required to provide quarters there which were contiguous to the place where the work was being done. It

was, however, soon found to be so uncomfortable and so noisy there, and difficult to transact the business, and also on account of some little friction between the agent and the Bureau, that a mutual agreement was made that quarters should be gotten elsewhere. Mr. Johnson, chief of the Bureau, made an arrangement for rooms in this insurance building.

Mr. SAYERS. Are these clerks under the civil service rules?

Mr. DAVIS. No, sir.

Mr. SAYERS. They have been appointed only since Mr. Cleveland came into office?

Mr. DAVIS. Yes, sir; they were appointed probably a couple of months after Mr. Cleveland came in.

Mr. SAYERS. When were the clerks appointed?

Mr. DAVIS. Most of them have been in the service for many years. Two of them were appointed since Mr. Cleveland came in.

Mr. LIVINGSTON. They are carrying on the same work they did before the work was transferred to the Bureau of Engraving and Printing?

Mr. DAVIS. Precisely; our agent has always had quarters at the place of the manufacture of the stamps. They were always pleasant quarters heretofore, but now there was some dissatisfaction, and Mr. Johnson agreed to furnish rooms elsewhere.

Mr. HENDERSON. Does this division keep the accounts of the stamps sent to the post-offices throughout the United States?

Mr. DAVIS. The clerks in this agency make all the labels, address the packages, and make out the invoices for stamps that are shipped. That is important, because those are the vouchers on which the postmasters' accounts are settled. We send out large numbers of stamps to postmasters, and when the postmasters get those invoices of stamps, they must make a count of them, in order to verify the count of the Department and to see that it agrees with his vouchers. That goes to the Auditor. The agency makes out the invoices which are signed and returned to the Post-Office Department, and after we have verified them we send them to the Sixth Auditor.

Mr. SAYERS. Are you a member of this agency?

Mr. DAVIS. No, sir; I am chief clerk in the office of the Third Assistant Postmaster-General. The making out of these labels, and the addressing of these packages must, of course, be done by somebody, and the Department holds that the people who have been accustomed to doing it are better qualified, and should be allowed to go on and continue to do it, rather than to engage a new force of people unacquainted with the work, which, I understand, has been proposed, at least there has been some effort made to amend the Post-Office appropriation bill in the Senate in that respect.

Mr. SAYERS. Do not these vouchers of which you speak go directly from the Bureau of Engraving and Printing to these post-offices?

Mr. DAVIS. Yes, sir.

Mr. SAYERS. And they do not pass through the hands of this agent?

Mr. DAVIS. There is a man at the quarters on F street who is sent to the Bureau.

Mr. SAYERS. And yet, in order to protect the Post-Office Department against the Bureau of Engraving and Printing, you only have a clerk over there to supervise these matters.

Mr. DAVIS. No; I do not mean to convey that idea.

Mr. SAYERS. I have not heard of but two people being there. One, who is absent at present; and when he is absent you send a lady over there.

Mr. DAVIS. But you must understand that the agent himself exercises supervision.

Mr. SAYERS. The Bureau reports how many stamps they print?

Mr. DAVIS. Our agent makes weekly reports.

Mr. SAYERS. The Bureau reports the number of stamps for which it gets paid?

Mr. DAVIS. Yes, sir.

Mr. SAYERS. The question I raise is the uselessness of the expense for this agent. Why can not the invoices be sent from some division in the Post-Office Department and then over to the Bureau of Engraving and Printing, and then let the postmasters return those invoices direct to the Post-Office Department? Why continue this agency here, which was established when this printing was done by contract?

Mr. DAVIS. The work would have to be done by somebody. The only question would be whether these people should do it, or some other force less experienced.

Mr. HENDERSON. Is there the same need to supervise this work as there was when the Government was printing the stamps by contract?

Mr. DAVIS. I do not think there is so much necessity as a mere question of check to supervise the matter regarding honesty.

Mr. HENDERSON. The Government is not interested in cutting down the quality, but the contractor might be.

Mr. DAVIS. Notwithstanding that, the quality of the stamps has not been very satisfactory since the Government has been making them.

Mr. HENDERSON. How was this matter done before the Bureau of Engraving and Printing did it?

Mr. DAVIS. It was done precisely as it is now. We had an agency in New York where the stamps were printed.

Mr. HENDERSON. How many in number?

Mr. DAVIS. The same we have now—seven clerks.

Mr. HENDERSON. How long has this system been in existence?

Mr. DAVIS. Ever since 1847.

Mr. HENDERSON. The only new thing about it is that the force is now located in Washington instead of in New York?

Mr. DAVIS. Precisely.

Mr. LIVINGSTON. How is this force designated here?

Mr. DAVIS. It is called the postage stamp agency.

Mr. CANNON. I want to understand this. Under the contract or arrangement which the Post-Office Department has made with the Treasury Department, the stamps are printed by the Treasury Department, and who furnishes the paper?

Mr. DAVIS. The Treasury Department furnishes everything.

Mr. CANNON. Is it true that they have a system of checks in the Bureau of Engraving and Printing by which they ascertain the number of stamps that they print?

Mr. DAVIS. I do not know personally as to that. They claim to have a perfect system of checks.

Mr. CANNON. In the Bureau of Engraving and Printing they do all the printing, furnish the paper, count the stamps, and put them up in packages ready to be sealed. Now the Post-Office Department, if I understand the matter correctly, has no agent that absolutely keeps a check upon that proceeding. They have no check. Nobody opens the packages and counts the stamps, or verifies the matter to show that there are so many stamps in each package?

Mr. DAVIS. Do you mean sealed packages?

Mr. CANNON. I mean the packages sent out.

Mr. DAVIS. There is a count.

Mr. CANNON. Does any man manually open the packages and count them?

Mr. DAVIS. Not the sealed packages. Say that 150,000 stamps are sent to us. We simply see that there are three packages of 50,000 each.

Mr. CANNON. Do you open the packages?

Mr. DAVIS. No, sir.

Mr. CANNON. Who manually takes the packages, opens them, and counts them?

Mr. DAVIS. Nobody counts the sealed packages.

Mr. CANNON. What do you mean by "sealed packages?"

Mr. DAVIS. The stamps are put up in given quantities. The rule is to put up 50,000 stamps in a package. They are put up and labeled "50,000."

Mr. CANNON. They do not count the stamps?

Mr. DAVIS. No; but they do count the number of packages coming in which goes to a postmaster, and when any package is broken it is counted.

Mr. CANNON. Are they pulled out and counted?

Mr. DAVIS. They are gone over to see that the proper number is there.

Mr. CANNON. Then it is not for the purpose of making any check against dishonesty or a mistake that might be made in the Bureau of Engraving and Printing?

Mr. DAVIS. It is a check against a mistake.

Mr. CANNON. Suppose they make a mistake in putting in a half package of sheets instead of a whole package.

Mr. DAVIS. It is hardly reasonable to suppose—

Mr. CANNON. I want to see whether or not it is a check against any mistake of the Bureau of Engraving and Printing.

Mr. DAVIS. Yes, sir; mistakes are constantly detected.

Mr. CANNON. By this agent?

Mr. DAVIS. Yes, sir; and he has corrected some very important mistakes.

Mr. CANNON. Made by the Bureau?

Mr. DAVIS. Yes, sir.

Mr. CANNON. How many?

Mr. DAVIS. I don't know; but on one occasion there was a discrepancy discovered of \$10,000.

Mr. CANNON. Who detected it?

Mr. DAVIS. It was detected by a man from the agency.

Mr. CANNON. Have any mistakes been found by the postmasters?

Mr. DAVIS. Oh, yes.

Mr. CANNON. Notwithstanding the fact that these mistakes have been found in the Bureau, the postmasters find mistakes?

Mr. DAVIS. Yes, sir.

Mr. CANNON. To whom does an order from the postmaster for stamps come—to your division?

Mr. DAVIS. To the Third Assistant Postmaster-General.

Mr. CANNON. Now suppose I send you in four orders; what do you do with them?

Mr. DAVIS. In the first place, we see that they are reasonable. We look at the postmaster's previous supplies, and we put the matter into the hands of what we call a marker, who marks down the proper quantity which he should receive.

Mr. CANNON. The agency has nothing to do with that?

Mr. DAVIS. No, sir.

Mr. CANNON. What do you do then?

Mr. DAVIS. We make out an order, which we send to our agent.

Mr. CANNON. Which agent?

Mr. DAVIS. The postage stamp agent, about whom we have been talking.

Mr. CANNON. What does he do with it?

Mr. DAVIS. He makes out a label.

Mr. CANNON. Suppose it is from the postmaster at Danville, Ill. He addresses the envelope and sends it—where?

Mr. DAVIS. He makes out the invoice about which I have spoken.

Mr. CANNON. What do you mean by "invoice?"

Mr. DAVIS. The invoice is a detailed statement, with the number and kind of stamps which ought to be sent.

Mr. CANNON. How does he know about the number and kind?

Mr. DAVIS. It is probably in the order.

Mr. CANNON. Then you have no check. He merely duplicates your order. He does not make out anything different from what you direct?

Mr. DAVIS. We do not make out the invoices.

Mr. CANNON. You make out the order. Is it more difficult to make out the order than it is the invoice?

Mr. DAVIS. We must make out both, because one has to go to the Bureau through the agent, and the other goes to the postmaster.

Mr. CANNON. Is that done in your office?

Mr. DAVIS. The order is made out in our office.

Mr. CANNON. As you have no check in your office, why can not that same amount of work, with substantially the same labor, be done, and be sent direct to your office?

Mr. DAVIS. It could be.

Mr. CANNON. It affords no additional check by sending it to the agent?

Mr. DAVIS. You misapprehend me; we do not make any invoice.

Mr. CANNON. Why can't you?

Mr. DAVIS. We could, if we had the force in our office.

Mr. CANNON. Can you not do it better.

Mr. DAVIS. No, sir; I do not see that we would gain anything by simply taking on a lot of new people.

Mr. CANNON. Suppose I should tell you (which I do not) that the Chief of the Bureau of Engraving and Printing says that this is like the fifth wheel of a wagon, and is an expense and hindrance instead of an aid, would you be inclined to agree with that statement?

Mr. DAVIS. No, sir; I should say that it was an interference with another department.

Mr. CANNON. You would not agree with him on that point?

Mr. DAVIS. No, sir; I would not believe that. My conviction is that it can be done quite as well where it is done.

Mr. CANNON. Then suppose some uncharitable person, with a bad-tempered mind, might make the criticism that this retired Lutheran preacher, a friend of President Cleveland, had come in for a little patronage; you think that could not be criticised?

Mr. DAVIS. It is not exactly right to say that it was done to give employment to a retired preacher. I guess the true inwardness of this is that there is some personal antagonism between Mr. Johnson and our agent.

Mr. CANNON. I don't care anything about any antagonism. If this agent is needed I don't care whether he is antagonized by Mr. Johnson or the Third Assistant Postmaster-General.

Mr. DAVIS. The thing is being done as it has been done heretofore.

Mr. CANNON. I am trying to find out whether this is needed now.

Mr. DAVIS. When we made \$50,000,000 worth of securities through private parties the Government had to have some supervision.

Mr. SAYERS. If you regard this agency of such importance to the Government, ought it not require a very high class of service? Don't you think you ought to have a man at the head of that agency who is an expert in such matters?

Mr. DAVIS. He had a good deal of experience in New York. He was not brought here specially to do this, for he was employed under the American Bank Note Company. He is not an incompetent man, but a man of high intellectuality.

Mr. SAYERS. A man may be of high intellectuality in a certain field, and yet in this particular field, where it seems to me the services of an expert are required, he might not be so fit.

Mr. DAVIS. He is quite well qualified to act as chief of this agency.

Mr. CANNON. We are now having *reform*.

Mr. DAVIS. You spoke of his being a retired preacher—

Mr. CANNON. Respectfully.

Mr. DAVIS. There is a notion that because a man is a minister of the gospel he does not know anything about the practical duties of life.

Mr. HENDERSON. How long has he been in the service?

Mr. DAVIS. Ever since Mr. Cleveland came in. He has had two years' experience.

Mr. CANNON. He has had two years of education.

Mr. DAVIS. It does not require a high order of talent to run that business.

Mr. HENDERSON. A Member of Congress can tell when he is getting a poor quality of postage stamps.

Mr. DAVIS. The poorest man in the land can tell that.

Mr. CANNON. This man never sees the postage stamps.

Mr. DAVIS. Yes, sir. He goes quite frequently to the Bureau of Engraving and Printing and gives instructions about the making of gum, and directions about printing, and things of that sort. He has gone into that quite minutely, and I think that is one of the objections to him.

Mr. CANNON. He has acquired that ability in two years?

Mr. DAVIS. You could acquire it in two months.

Mr. CANNON. I should think so, considering the quality of our postage stamps.

Mr. HENDERSON. I do not question the propriety or the necessity of having some man to go to the Bureau of Engraving and Printing to look after this work.

Mr. DAVIS. It may look a little presumptuous in me, but the Postmaster-General made with the Secretary of the Treasury a formal agreement that this agent should be appointed, and should have quarters there.

Mr. HENDERSON. The question which troubles my mind is this: Why have we now a need for this separate division outside of the Post-Office Department? It seems to me that if you had one or two or three additional clerks, by reason of this work, appointed under the civil service in the Third Assistant Postmaster-General's office, the whole business might be conducted there. The Internal-Revenue Office, which handles more stamps than the Post-Office Department, has no such an arrangement as this.

Mr. DAVIS. No; but they get their stamps in bulk.

Mr. HENDERSON. Why can't you get your's in bulk?

Mr. DAVIS. We can.

Mr. HENDERSON. When this work was being done in New York I think it was wise to have this agency there, in order to save transportation and to have the work looked after, so that the Post-Office Department could keep entire run of the matter; but now, when the Government is doing it, why can't you wipe out this division on F street, and keep a few of your best clerks in the office to conduct the business from there?

Mr. DAVIS. It could be done that way just as well; but the understanding was that they should have quarters at the Bureau.

Mr. SAYERS. This is a contract over which Congress has entire control, because it is between two Departments of the Government, and to change it would be no breach of contract, if Congress should direct that this work which is now done by this separate agency should be done hereafter in your office.

Mr. CANNON. When you go back, will you consult with the Third Assistant Postmaster-General, and the chiefs, and send an estimate to the chairman of this committee of what additional force you will require in the office of the Third Assistant Postmaster-General, where you make out these original orders, in order to enable you to do this work. I do not know that it will be adopted, but we want an estimate of it.

Mr. DAVIS. The Postmaster-General has already taken action in this matter.

Mr. CANNON. In what way?

Mr. DAVIS. He has written a letter to Senator Blackburn in which he takes the ground, not only that this agent is necessary—not necessary as a check against dishonesty—but that there must be some communication between the Department and the Bureau to cover this business.

Mr. CANNON. I would like to have an estimate of how much the Department would require on the theory that this agency is to be abolished.

Mr. DAVIS. The Postmaster-General has already taken action by asking that the present item shall stand.

Mr. CANNON. I do not want him to make any recommendation, but I want an estimate on the theory that this agency is to be abolished; and in that case I would

like to know how many additional clerks he would want to do that work, with their rate of compensation.

Mr. HENDERSON. I suggest that the chairman address a letter to the Postmaster-General in reference to it.

Mr. SAYERS. How much rent is the Bureau of Engraving and Printing paying?

Mr. DAVIS. Five hundred dollars a year.

Mr. SAYERS. Does that embrace fuel and lights?

Mr. DAVIS. It embraces the whole thing. The owners of the building provide heat. I do not think they provide light, but I am not sure about that.

Mr. HENDERSON. Have you not in the Third Assistant Postmaster-General's office a regularly organized division called the Stamp Division, with 57 clerks?

Mr. DAVIS. Yes, sir.

Mr. HENDERSON. I think this ought to go in there.

Mr. DAVIS. There is the danger. You propose to take this work, which now requires seven clerks, and trust to that division to do it.

The CHAIRMAN. How many post-offices are there in the United States?

Mr. DAVIS. In round numbers, 70,000.

The CHAIRMAN. What is the value in money of the stamps distributed annually to these 70,000 post-offices?

Mr. DAVIS. About \$54,000,000 worth of adhesive stamps.

The CHAIRMAN. Then about 70,000 invoices are to be supplied to the different offices which need about \$54,000,000 worth in value of these adhesive stamps, and invoices are made by this division and the labels written there?

Mr. DAVIS. Yes, sir.

Mr. HENDERSON. How many invoices do you make out a year for each post-office on an average?

Mr. DAVIS. We average more than four for each office; because while postmasters are expected judiciously to order quarterly, in reality they order more frequently, especially the large offices.

Mr. HENDERSON. I suppose there must be 300,000 invoices made out.

Mr. DAVIS. I should say there would be 500,000 invoices made out.

POST-OFFICE DEPARTMENT,
OFFICE OF THE THIRD ASSISTANT POSTMASTER-GENERAL,
Washington, D. C., February 13, 1895.

SIR: In answer to a question put to me this morning by one of the members of your committee, in relation to the work of the postage-stamp agency, I stated that probably 500,000 invoices of stamp remittances a year are made out by the agency force and sent to postmasters. When making this statement I had in mind the number of such invoices sent out, not merely for stamps, but for stamped envelopes and postal cards as well—the number of postmasters' requisitions for all these having averaged in recent years something like half a million.

For postage stamps alone, however, I find that the number of requisitions filled last year was about 229,000, and for the year preceeding 236,000, requiring the same number of invoices. For the next year—the year for which Congress is now engaged in making appropriations—I should say that the number of invoices to be made out by the stamp agency would be about 250,000.

Will you have the kindness to direct the committee's reporter to amend my statement in this respect.

Yours, very respectfully,

MADISON DAVIS,
Acting Third Assistant Postmaster-General.

Hon. W. P. C. BRECKINRIDGE,
Chairman Subcommittee of Appropriations, House of Representatives.

VENTILATION AND ACOUSTICS, COMMITTEE ON.

**STATEMENT OF HON. GEORGE W. SHELL, A REPRESENTATIVE
FROM THE STATE OF SOUTH CAROLINA.**

The CHAIRMAN. To pay F. C. Shell, services as clerk to the Committee on Ventilation and Acoustics. Will you state to the committee briefly what you have to say about this item?

Mr. SHELL. This young man is my secretary, and has been acting as clerk to the committee. Under the resolution of the House, it is one of the committees which has not been allowed a clerk, and I submit that this clerk has rendered a great deal

of service to the committee. This committee has done a great deal of work, and I think this item should be allowed. I think this young man is entitled to the pay asked under this resolution.

That committee has introduced no bill in the present Congress, and most of the members know very well the reason why it has not. We have taken an immense amount of testimony, and will continue to do so up to the adjournment of Congress, in reference to the ventilation of the House and other matters. This Congress has been joined by a subcommittee from the Committee on Public Buildings and Grounds. I think we are doing an important work. As a matter of course, we have had the services of one or the other of the official stenographers to committees of the House all the while. We have one of them to-day; but you know that there is a great deal of committee work outside of the work done by the official stenographers. My clerk has all that work to do for our committee. I think that every member of the committee will join in the declaration that the young man is entitled to that pay.

Mr. CANNON. He gets paid now as a session clerk?

Mr. SHELL. No, sir; he is my secretary, at \$100 a month.

Mr. CANNON. Then you have no committee clerk?

Mr. SHELL. No, sir; I am just asking you to make him a session clerk, if you think the services rendered justify you in so doing.

Mr. CANNON. You simply want to equalize his pay?

Mr. SHELL. I simply want to give him the additional \$80.

The CHAIRMAN. I desire to say that Mr. Walker, a member of the committee, has recommended this.

Mr. HENDERSON. It is also recommended by the Committee on Accounts.

BARRACKS AND QUARTERS, CLAIMS FOR.

STATEMENT OF HON. CHARLES H. MANSUR, ASSISTANT COMPTROLLER OF THE TREASURY; HON. T. STOBO FARROW, AUDITOR FOR THE WAR DEPARTMENT; HON. SAMUEL BLACKWELL, AUDITOR FOR THE INTERIOR DEPARTMENT, AND MR. JAMES W. COREY, CLERK.

The CHAIRMAN (to Mr. Mansur). The question we desire to ask you is whether any of these are real war claims, or claims of persons for damages or for supplies furnished during the war?

Mr. MANSUR. They originated in war times, so far as I know. There are none of them for supplies in the sense in which that term is generally used; but they are for the occupation of real estate taken possession of by a portion of the United States forces.

Mr. HENDERSON. Taken possession of how?

Mr. MANSUR. 300, 500, or 1,000 troops would be ordered to some county seat, or some little town, and they would go and take possession of this, that, or the other house for their own use.

The CHAIRMAN. These are claims arising in Missouri and Kentucky.

Mr. LIVINGSTON. We do not get anything at all in the South.

Mr. MANSUR. No, sir; I can explain it in three to five minutes if you will bear with me. After the war this class of claims came up for allowance. Until 1874 they were allowed, without exception, and were paid by the accounting officers in and through the Treasury. I have a list of 75 of them here which were paid in that manner. In 1874 Congress changed the method of payment, and required those cases to be reported to Congress for appropriations, and until 1881 or 1882 they were appropriated for regularly by Congress. In 1881 or 1882—it began, I believe, in 1881—the question arose as to whether they ought to be paid, and the accounting officers were directed to take the matter into consideration and determine a rule, regardless of the precedents of the past, as to whether or not these claims should be paid. Auditor Keightley, in a terse, cogent, and what I believe to be a legal argument, said they ought to be paid. From him the matter went to Mr. Upton, who in a very short, terse opinion, without the citation of authorities, overruled Auditor Keightley and set them aside. From that time, I believe, until I became Second Comptroller they were held up. After I became Comptroller quite a number of Congressmen, mainly from my own State, came to see me and insisted that I should take hold of the matter, look it up, and see what was in these cases.

Mr. SAYERS. I am interested in the date of Comptroller Upton's opinion.

Mr. MANSUR. I think it was in 1881 or 1882. I did not bring up a copy of his opinion, but I think I can make the law clear in three minutes, so that you will not have any trouble over the question of the law. I gave the matter very considerable attention and read up every decision for the purpose of posting myself, and went and consulted with Mr. Blackwell here and told him I would like to have him look the matter up, and we began an investigation of these cases. I suppose we had

them under consideration five or six months before disposing of them. Before Mr. Blackwell rendered his opinion I gave him typewritten extracts from a large number of authorities, and I settled the question in my own mind that those cases ought to be allowed. He could not see it, and reported disallowance. Thereupon, I took the matter up and overruled his opinion in these cases.

MR. SAYERS. They were allowed on your ruling against the ruling of the Auditor?

MR. MANSUR. Yes, sir.

The CHAIRMAN. You were the superior officer?

MR. MANSUR. Yes, sir. I allowed them because the Constitution says they shall be paid, and I know of no higher authority. It will be found in 120 United States Reports.

The CHAIRMAN. All these cases under the heading of barracks and quarters are certified claims. That is, they are claims which have been certified by the accounting officers, or are they of the character which you have explained?

MR. MANSUR. Two or three of them are, I know.

The CHAIRMAN. They are claims that arose during the war by virtue of some soldiers taking possession of houses, public or private, as quarters and using them as barracks in the States of Missouri and Kentucky, and the claims have been properly proven, showing that the property was actually taken possession of and used.

MR. MANSUR. Yes, sir; after I made this decision I left all these papers in relation to the claims in the hands of Mr. Thomas, who has been in the Department a great number of years, and a trusted expert from the Bureau, with instructions that they alone should work up the cases, and I instructed them that they must be careful to see that the loyalty of the claimants was overwhelmingly proven. In addition to that I gave them instructions that they must not allow extravagant prices, but that they should look well to the proof and be satisfied that the property was worth the allowance.

MR. HENDERSON. How could you decide as to the question of loyalty in the case of a church building?

MR. MANSUR. The courts have decided that there is only one test of loyalty for a corporation, and that is the use of its finances in aid of the rebellion.

MR. HENDERSON. In case of a church building the claimants prima facie would be loyal?

MR. MANSUR. Any corporation would be prima facie loyal which had not used its funds to aid the rebellion.

MR. HENDERSON. When we were ordered to Forts Henry and Donaldson I remember that my regiment was landed at Smithland, Ky., and it was twenty-four hours before we got up our tents, and I remember that on the first night my company slept in a church.

MR. MANSUR. That could not be allowed for.

MR. HENDERSON. Why not?

MR. MANSUR. Because it is part of the casualty of war and incidental to the preparation for battle. If you will permit me, I will show you the distinction.

MR. HENDERSON. We were stationed there for some weeks while we were massing the troops.

MR. MANSUR. We have this rule, that we can not allow for the occupation of anything in any of the States proclaimed to be in rebellion. Take the eleven States which were in rebellion, and as Colonel Livingston states, they can not get anything. Kentucky and Missouri never have been in rebellion.

MR. HENDERSON. If I had kept the church a week or ten days could they bring in a bill?

MR. MANSUR. If you had used it for sanitary purposes, or used it for a station, and not with a view of a night's occupancy looking to a battle next day, they might be entitled to bring in a bill. The Supreme Court has gone over that.

MR. SAYERS. Have you got the opinion of the Auditor who rejected those claims?

MR. BLACKWELL. I am the Auditor who rendered the opinion, and I have the opinion here in full.

MR. HENDERSON. I want you to put that in the record by filing it with the stenographer.

MR. BLACKWELL. I will furnish a copy of this.

MR. SAYERS (to Mr. Mansur). I want to look at some of those papers. Will you be kind enough to send them up by a messenger?

MR. MANSUR. All of the papers are now in the possession of Mr. Farrow, and he can furnish them, or copies of them.

MR. SAYERS. I want to see the claim of John P. Clark, which has been allowed; the claim of George Baber, and the claim of Hugh G. Glenn. I will furnish you a list of the claims I want.

MR. HENDERSON. Furnish a list down to the claim of Calloway Company, Missouri, for \$5,000.

MR. SAYERS. How many Missouri claims have been allowed?

Mr. MANSUR. I can not tell; a dozen or so. Perhaps it is due to me to say that the heads of these Bureaus do not work up the details of these cases. They can not find time to do it, and could not do it if their lives depended upon it.

Mr. SAYERS. We want this committee to be furnished (to-day if you can) with a copy of Mr. Upton's opinion, a copy of the opinion of the Auditor who rejected these claims, and a copy of your opinion which approved these claims, overruling the decision of the Auditor.

Mr. BLACKWELL. I can designate all the papers in the cases, because I am entirely familiar with them.

INSURANCE CASES.

The CHAIRMAN. Here are three cases, among others the Washington Marine Insurance Company's case.

Mr. HENDERSON (to Mr. Mansur). Explain that case briefly.

Mr. MANSUR. I do not think that I am familiar with the Washington Marine Insurance Company's case. Certain matters go through without coming to our attention. I only know about those things which came to my attention before the first of last October.

Mr. HENDERSON. Were not some of these insurance claims examined by Mr. Gilkeson, Mr. Maynard, and others, and were they not rejected once by each of those officers?

Mr. MANSUR. Some of them possibly were disallowed. I do not know that Mr. Gilkeson overruled any opinion in relation to them, but I think that Mr. Maynard did, the case having been overruled before it came to him. Those with which I have had to do have been called for by the Senate, and an explanation has been sent, and as soon as I get back to the Treasury I can look at the number of the executive document containing it, and can to-morrow send you a copy of it. The only question with which I have had anything to do was the question which arose as to whether the insurance company which paid a loss could recover.

Mr. HENDERSON. I think Mr. Cannon sent them to Mr. Gilkeson, and he made an adverse report on them.

Mr. CANNON. I think so, confirming Mr. Maynard.

Mr. FARROW. These claims have only been transferred to my office since October.

Mr. MANSUR. I only passed on the Baber claim and the Meade County, Kentucky, claim.

Mr. BLACKWELL. One was for \$1,092 and the other for \$1,000.

Mr. CANNON. What were they for?

Mr. FARROW. The use and occupation for nineteen months of an office house, printing press, and material taken possession of and used.

Mr. CANNON. Where?

Mr. FARROW. In Gallatin, Tenn.

Mr. CANNON. The Meade County claim was of a similar nature.

Mr. FARROW. That was for a court-house taken possession of by troops in Meade County, Ky., and \$1,000 was allowed for it.

Mr. CARRY. I want to state that in settlement of the Missouri claims the witnesses were United States officers and were loyal citizens.

Mr. HENDERSON. Officers in the Regular Army or in the volunteer service?

Mr. CARRY. They were in the volunteer service from 1861 to 1865.

The following are copies of the opinions called for by the subcommittee:

DECEMBER 22, 1881.

SIR: I have the honor to acknowledge the receipt of your letter of the 18th instant, in which you ask what is "the status of claims for occupation, by Union forces during the war, of real estate of loyal citizens in States in rebellion, now pending, and what legislation is proper by Congress," and respectfully reply as follows:

There has been much conflict of opinion as to the power and authority of the accounting officers to audit claims of this kind, but during several years past it has been held that the Auditor and Comptroller are not authorized to approve a claim for the use or occupation of real estate in any case except where rent has become due by the terms of an express contract.

There are now on file, undisposed of, a great many claims for compensation for the forcible taking and occupation of lands, and for injuries thereto, caused by their being used as camping grounds and battlefields and for purposes of fortification, that have not been approved because it is held that they are not within the general jurisdiction conferred upon the Auditor and Comptroller by sections 273 and 277 of the Revised Statutes, nor within any of the statutes that have conferred jurisdiction over special classes of cases.

Inquiries on the point mentioned in your letter have recently been made by a large number of persons, nearly all of whom have made like inquiry in regard to compensation for the forcible taking of what are commonly called "engineer store," that

is, compensation for timber and other property taken during the war for the construction of fortifications. As this kind of property is not deemed to be quartermaster stores within the meaning of section 300 A of the Revised Statutes, it is argued that if the special authority given by that section and by the succeeding section was necessary in order to authorize the auditing of accounts for quartermaster stores and for subsistence, like special authority is necessary to authorize the accounting officers to audit claims for property taken without contract and used in the construction of fortifications; and upon the strength of this argument it is held that this class of claims is not within the jurisdiction conferred.

While so holding, I am aware of the apparent inconsistency of making the question of pay depend upon the use to which the property is devoted, when either of the two purposes may have been equally beneficial to the Government.

The same officer may have been acting as engineer and as quartermaster at the same time, and a quantity of timber may have been seized by his orders and used in part for purposes of fortification and in other part as quartermaster stores. The part used for the purpose last mentioned can be lawfully audited and allowed in pursuance of this statute above referred to, while so much as was used solely for purposes of fortification does not fall within the purview of that statute, nor has it been provided for in any special statute conferring jurisdiction on the accounting officers.

I am of opinion that existing law does not authorize the Accounting Officers to audit claims for forcible seizure or occupation in either of the two classes above mentioned.

W. W. UPTON, *Comptroller*.

Hon. G. G. VEST, *United States Senator*.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
December 7, 1885.

In the matter of the claim of Dr. G. W. Bayless, Claim No. 2759. Memorandum.

After careful examination of the papers in this claim, I find no sufficient reason for departing from or in any respect modifying the position heretofore taken by this office.

The evidence in the case shows conclusively that the private residence of Dr. G. W. Bayless, at Louisville, Ky., was taken possession of on July 25, 1864, by order of Brigadier-General Ewing, for the purpose of being used and occupied as his headquarters, and was so used and occupied until October 9, 1866, inclusive.

It is unnecessary to consider the motives or object of the general commanding in selecting this place for the purposes mentioned.

The fundamental design was to obtain a house for use as military headquarters, and these premises were occupied under circumstances creating an implied contract of rental, in a State not declared in insurrection by the proclamation of the President, or which had not attempted, by an ordinance of secession, to withdraw from the Union. The presumption is in favor of the loyalty of all the inhabitants thereof until the contrary is made to appear.

As respects the item of \$45—the price and value of 150 bushels of coal left upon the premises by Dr. Bayless and “consumed for office purposes by General Ewing and his staff”—this portion of the claim can only be sustained under and by virtue of the act of July 4, 1864, and can not be considered by the accounting officers of the Treasury until it has been duly recommended for settlement by the Quartermaster-General.

Of the item of \$242.19, for repairs, the accounting officers can take no cognizance. It does not arise upon contract, but is for unliquidated damages, and therefore not within their jurisdiction.

Let an account be stated in favor of the legal representatives of the claimant (he having died during the pendency of the claim) for the amount found by the board of survey to be due him “for rent,” to wit, for the sum of \$375, after which the papers may be transmitted through the Third Auditor to the Quartermaster-General for investigation and report as to the validity of the claim for coal consumed.

The item of \$242.19 for damages is disallowed.

I. H. MAYNARD, *Comptroller*.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,

November 21, 1885.

In the matter of the claim of Joanna Edelin for use and occupation of real estate.
No. 39321.

The claimant asks to recover for the use and occupation of about 100 acres of land in Prince George County, Md., upon part of which Fort Foote is now located, from May 20, 1863, to August 20, 1866.

The facts relative to the case are practically undisputed. It is conceded that the military authorities of the United States went into possession of this property about May 20, 1863, and the location being a desirable one for a permanent military post, the occupation was uninterrupted until August 20, 1866, when a lease was made to the owner at a stipulated annual rent of about \$6 per acre, and under this lease the Government continued in possession until 1872, when it acquired permanent title to the 43 acres by purchase, paying therefor at the rate of \$96 per acre.

The fort and other fortifications had been erected during the period between May 20, 1863, and August 20, 1866, and it is apparent that the Government intended to occupy the land permanently for military purposes from the outset.

It is not a case simply of military seizure and occupation during a time of war, and upon the theater of hostilities for offensive and defensive purposes, but the case is brought within the rule laid down in the case of *Johnson v. The United States*, which was three times before the Court of Claims, and reported in 2 Court of Claims Reports, 391; 4 *ibid.*, 348; 8 *ibid.*, 243. It was there held that where the Government had entered upon land for the purpose similar to those existing in the present case it will be deemed to have entered as the tenant of the owner under an implied lease, whereof the just compensation secured by the Constitution to those whose property is taken for public use is the rent.

I think it is therefore clear that this claimant, her loyalty being unquestioned, is entitled to be paid the value of the use and occupation of the lands of her testator during the period above named. It is a claim arising upon an implied contract, and hence one of which the accounting officers have jurisdiction.

More difficulty is encountered in determining, from the proof presented, the true value of the use and occupation in this case. It is shown that at the time of the entry of the Government the premises were mainly valued because of the standing timber thereon.

From the reports made by the various officers of the War Department commissioned for that purpose it would appear that the premises were largely covered by oak, cedar, ash, and other hard woods, and that during this period the trees were removed and made use of in the construction of the fort and other permanent fortifications at that place. It appears that at least 360 cords of timber were taken off and used by the Government, and that its value in the tree, uncut, was from \$5 to \$8 per cord. It is also shown that the value of the use and occupation of the cleared land was about \$250 per annum.

The rule according to which the value of Government occupancy is to be determined is correctly stated by the Court of Claims in the *Johnson* case, *supra* (8 Reports, 247), in the following language: "When the Government has entered upon land and holds under an implied lease the measure of the damage must be limited to the value of the occupancy, as though the claimant had leased and the Government had rented the premises, regard being paid to the nature of the occupancy and to the fact that the Government holds the option of discontinuing the implied tenancy at any time or continuing it indefinitely." Applying that rule to this case, and it must be disposed of in the same manner as if the Government had actually entered into a contract with Edelin on the 20th of May, 1863, by the terms of which it acquired the right to occupy the land for the period named, and during such occupancy to cut and remove the timber standing or growing thereon, and had agreed to pay the owner for the occupancy, coupled with the right of removal of all timber, whatever the same was reasonably worth.

Taking into account the peculiar use made by the Government of this property, involving as it did destruction and conversion of the timber, I am of the opinion that an allowance of \$950 annually for the period of three years and three months would be a just and fair compensation, amounting in all to \$3,087.50.

This case is now here by reference of the War Department, under section 191 of the Revised Statutes, it having been made out by my predecessor, for an allowance of \$3,681.20, being \$801.20 for the rent of 43½ acres, \$2,880 for 360 cords of timber used in the construction of Fort Foote, at \$8 per cord.

It seems to me that the form in which the former allowance was made is objectionable; that whatever the claimant recovers here must be by way of rent, or for the value of the use and occupation, taking into account all the incidents of the occupancy, and a new claim will be stated in favor of claimant in accordance with the views here expressed.

I. H. MAYNARD, *Comptroller*.

In the matter of the claim of the Christian Church at Paducah, Kentucky, for rent and use of their church building by the military authorities from February 17, 1862, to December 17, 1862.

Opinion.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
Washington, D. C., August 19, 1886.

I think that some expressions made use of by me in the opinion in the case of the claim of James H. Elgin (Decisions of Second Comptroller, July 2, 1885, to December 31, 1885, pages 104-109) have been misunderstood and misapplied. I there stated (page 107) that "while it is doubtless true that *when in a time of peace* and in a territory which is not the scene of active warlike operations, if the military authorities of the United States enter into possession of the real estate of a citizen and use it for Government purposes, such entry will be deemed to have been made in subordination to the title of the true owner, and the United States will be deemed to be in occupation of the property as a tenant under an implied agreement to pay the reasonable value of its use; yet the rule has no application to a case of this character."

I have observed that in the subsequent references to this statement, upon which it has been sought to base an allowance of claims for rent, in some cases the important qualifying words "*when in a time of peace*" are omitted.

It was not intended to enunciate a rule which would be at all applicable to cases arising in a time of war, but simply to reiterate the doctrine upon the subject announced by the Court of Claims in the case of *Johnson v. The United States*, reported in 2 Court of Claims Reports, 391; 4 *Id.*, 248; 8 *Id.*, 243.

It may be affirmed as a general principle that, except in cases specially provided for by law, the accounting officers have no jurisdiction to audit and allow claims against the United States, unless they arise *ex contractu*.

In order to constitute a valid contract it is not always necessary that words should be employed equivalent to a formal stipulation between the parties with reference to the subject-matter of the agreement, but the acts of the parties may be such as to furnish sufficient evidence of the existence of all the elements of a binding contract, namely, competent parties, mutual assent, lawful consideration, and proper subject-matter. And ordinarily where one person enters into the possession of the real property of another with the consent of the owner, and receives the rents and profits thereof, the transaction, unexplained, will be deemed to establish an agreement on the part of the occupant to pay and of the owner to receive whatever the use of the property was reasonably worth. And the Court of Claims applied this rule in dealings between the Government and the citizen in the case of *Johnson v. The United States*, *supra*, in a time of peace. But I do not think that the rule has the same broad application in a time of war, when the Government is engaged in active offensive or defensive military operations and the real estate is taken possession of by the troops of the United States for the purpose of promoting the success of such operations, and is essential thereto, and is situated in a territory the military occupation of which is indispensable to the prosecution of the war. Under such circumstances satisfactory evidence of an agreement seems to be wanting. It can not truly be said that the United States entered into possession under promise to pay for the use and occupation, or that the owner voluntarily put the military authorities in possession of his property on the faith of such promise.

During the war of the rebellion the so-called border States—Maryland, West Virginia, Kentucky, and Missouri—bore such relations territorially to the controversy that it was evident from the outset of the struggle that whichever party could secure permanent military control of these States would obtain an important advantage, which would probably be decisive of the contest. Hence it happened that some of the most sanguinary engagements of the war took place within their borders, and during the years 1862 and 1863 their territory was uninterruptedly occupied either by the Federal or Confederate forces, and frequently by both.

In all cases arising within these States during this period, where real estate was taken possession of by the United States troops because of some exigency or necessity of the military service incident to the prosecution of the war, and in the absence of a promise on the part of the military authorities to pay for the use of the property, upon the faith of which the owner voluntarily delivered possession to them, I am of the opinion that the accounting officers have no jurisdiction to audit and allow the claims of owners of such property for its use. With the exceptions hereafter noted, I am unable to find any case which has been decided since June 1, 1885, which has been called to my attention, in which this rule has not been applied. It was the rule which prevailed in the Elgin case, above referred to, and which is the leading case upon the subject, and was adjusted August 10, 1885.

In the cases of *Edelin* and *Rozar*, the occupancy was permanent in its character and extended beyond the close of the war. (Adjusted November 21, 1885, and June 19, 1886.)

In the case of Lewis, settled October 5, 1885, there was evidence of an express agreement to pay rent. Also in the case of Blackistone, allowed November 2, 1885.

In the case of Dr. Bayless, the premises consisted of a dwelling house and lot in the city of Louisville, and were not taken possession of until July 25, 1864, and there was sufficient evidence of an agreement to pay rent, which was recognized by the War Department, and a board of survey was convened, pursuant to Army Regulations, for the purpose of determining the amount which should be paid as rent for the use and occupation of the property.

In the cases of George Doran, adjusted December 22, 1885, at \$90; Thomas Girdler, February 25, 1886, at \$20; E. H. Peden, April 26, 1886, at \$60; and Dryden, Donnally & Schock, adjusted May 1, 1886, at \$2,000, there was also evidence of an express agreement on the part of the officer securing the quarters.

The only cases in which an allowance has been made where such evidence may be said to have been wanting are those of the Moscow Seminary, at Moscow, Ky., adjusted December 10, 1885, at \$500; Princeton College, at Princeton, Ky., adjusted January 12, 1886, at \$2,250, and of Mrs. M. Lakeman, of Hannibal, Mo., adjusted January 12, 1886, at \$1,000. These cases seem to have been passed under a misapprehension that the rule above quoted in the Elgin case controlled their adjustment.

Although twenty-one years have now elapsed since the close of the war, and the subject of the payment of claims of like character as the one under consideration has repeatedly been considered by Congress, both generally and incidentally, with reference to individual claims, yet there is nothing in the course of Federal legislation which indicates an intention upon the part of Congress to confer upon the accounting officers jurisdiction in this class of cases, but, on the contrary, there is much which irresistibly leads to the conclusion that Congress has reserved to itself the power to determine the proper disposition to be made of all cases of this character.

Even in the case of claims for quartermaster stores and for subsistence furnished by loyal citizens in States not in rebellion for the use of the Army, it seems to have been considered that there was no jurisdiction existing in any executive department to adjust such claims and provide for their payment, and the act of July 4, 1864 (13 Stats., 381), was passed, by the terms of which the Quartermaster-General and the Commissary-General of Subsistence were authorized to cause such claims to be investigated, and upon being satisfied of their justness and of the loyalty of the claimants, and that the stores had actually been received or taken for the use of the Army, the claims might be reported to the accounting officers of the Treasury for final settlement; otherwise these officers would have no jurisdiction to act in the premises.

It is not reasonable to suppose that Congress was so careful to provide for the investigation and determination by two executive departments of the Government of claims for supplies taken by the Army while engaged in the prosecution of the war, and left or intended to leave claims of far greater magnitude, involving millions of dollars, for the use and occupation of real estate by the military authorities when so engaged, to the accounting officers of the Treasury for settlement and adjustment.

It is evident that the law-making power regarded legislation necessary in order to confer jurisdiction upon any executive department to entertain claims of this character, whether for the taking or use of real or personal property, and that body was unwilling to venture farther in the direction of such legislation than the passage of the act of July 4, 1864, and, fearful that the Court of Claims might have jurisdiction in such cases under the existing statutes regulating its powers, it prohibited that tribunal, in the first section of this act, from exercising jurisdiction of any claim against the United States growing out of the appropriation of the property by the Army or Navy, or any part thereof, while engaged in the suppression of the rebellion, from its commencement to its close.

If the accounting officers, who are not, properly speaking, judicial officers, and constitute no part of the Federal judiciary provided for in the Constitution, then had jurisdiction to adjust claims for the occupation of real property by the military forces during the war of the rebellion where there was no express contract therefor, it is difficult to perceive any sound reason why such jurisdiction should be denied to the Court of Claims, which has been especially constituted for the purpose of adjudicating upon disputed claims against the Government.

Again, in the somewhat recent act of March 3, 1883, known as the Bowman Act, conferring additional jurisdiction upon the Court of Claims, we find that it is provided in section 3 that the jurisdiction of the court shall not extend to or include any claim against the United States for the use and occupation of real estate by any part of the military or naval forces of the United States in the operations of said forces during the war of the rebellion at the seat of war; and it will be observed that sections 1 and 2 are sufficiently comprehensive to include claims for supplies or stores taken by or furnished to any part of the military or naval forces of the United States for their use during the late war; and section 4 prescribes what the averment

of the petition in such cases shall contain, and jurisdiction was thus conferred upon the court in this class of cases, which had hitherto been denied.

For obvious reasons of public policy, Congress was still unwilling to delegate the power of adjusting claims for the use and occupation of real estate by the Army or any part thereof, while engaged in military operations at the seat of war, to any tribunal or executive officer.

It is sought to uphold the jurisdiction of the accounting officers in this class of cases upon the theory that while they are limited in the adjustment of claims to those which arise upon contract or by virtue of some statutory provision, yet it is asserted that when the Government takes possession of the property of the citizen and uses it for governmental purposes, an implied contract is thereby created, and the case is thus brought within the class which they are authorized to hear and determine.

But the authority of the accounting officers is purely statutory, and with reference to the office of the Second Comptroller, his powers are principally defined by sections 273 to 277, inclusive, which impose upon him the duty of examining all accounts settled by the Second, Third, and Fourth Auditors, and to certify the balances arising thereon to the Secretary of the Department in which the expenditure was incurred.

It therefore becomes necessary to refer to the duties of the Second and Third Auditors, the Fourth Auditor being confined to the examination of the accounts of the Navy Department. These duties are defined by section 277, which declares that the Second Auditor shall receive and examine all accounts relating to the pay and clothing of the Army, the subsistence of officers, bounties and premiums, military and hospital stores, and the contingent expenses of the War Department, all accounts relating to Indian affairs, and to agents of lead and other mines of the United States; and that the Third Auditor shall receive and examine all accounts relative to the subsistence of the Army, the Quartermaster's Department, and, generally, all accounts of the War Department other than those provided for; all accounts relating to pensions for the Army, and all accounts for compensation for the loss of horses and equipments of officers and enlisted men in the military service of the United States, and also for the loss of steamboats and all other means of transportation in the service of the United States by contract or impressment.

By the provisions of the act of July 4, 1864, and its amendments, jurisdiction is also conferred upon the Third Auditor to examine and adjust claims for quartermaster stores and commissary supplies which have been certified to him by the Quartermaster-General in the manner prescribed therein.

It will thus be seen that there is nowhere to be found in this enumeration of the powers of these accounting officers any grant of jurisdiction in the case of claims for the use and occupation of real property by the military forces in a time of war.

The attempt is sometimes made to build up an independent jurisdiction upon section 236, which provides that all claims and demands whatever by the United States or against them, and all accounts whatever in which the United States are concerned, either as debtors or as creditors, shall be settled and adjusted in the Department of the Treasury. But I do not think that this section was intended or can be construed to enlarge the powers subsequently granted by sections 273 to 277, inclusive. It evidently refers to liquidated contract obligations, and the terms "debtors" or "creditors" limit and qualify the nature of the claims and demands which are to be settled and adjusted in the Treasury Department. They are apparently used with the technical legal signification which is always accorded to them when employed in statutes and judicial decisions as importing a relation created by the contract or agreement of parties.

The authority granted by this section is not given in terms to the accounting officers, but to the Treasury Department, of which the Secretary of the Treasury is the head, and under whose direction this authority is to be exercised. Such was the view taken by the Supreme Court in the case of *Cook and others v. The United States* (91 U. S. Rep., 389).

The offices of the Comptroller and the several Auditors are created by subsequent sections of the statute, 268 to 300, inclusive, and it is to these sections and amendatory statutes subsequently enacted that we must look for a definition of their powers and duties. It is evident that they were intended to be accounting officers in the strict sense of the term, and that their chief work should be the settlement and adjustment of the accounts of the collecting and disbursing agents of the Government.

The adjudication of private claims against the Government, except as incident to the settlement of accounts, or except when authorized by special act, was never contemplated, and the assumption of such a power would convert the accounting officers into a judicial tribunal unknown to the Constitution, and must inevitably impair their functions and defeat the principal object for which their offices were created.

The appropriations for the support of the Government for the fiscal year 1887, the expenditure of which must be supervised in the office of the Second Comptroller, will

exceed one hundred and fifty millions of dollars, and it is submitted that if this work of supervision is properly and thoroughly done, no time will remain for the investigation and determination of claims for the payment of which there is no available appropriation and the amount of which is uncertain and indefinite.

In this condition of the public business it is believed that doubtful powers should not be invoked, and demands for unliquidated damages, although preferred under the guise of an implied contract, should not be entertained unless there is an express grant of jurisdiction by Congress.

The tripartite division of the functions of the Federal Government into the executive, legislative, and judicial departments should be carefully observed, and a construction of their several powers which will lead to the encroachment by one branch upon the prerogatives of another should not be adopted.

I do not deny that there are claims resting upon so-called "implied contracts" relating to matters of which the accounting officers are given jurisdiction by statute which can be settled and adjusted by them. But the term "implied contracts" is sometimes used with great laxity and is frequently applied to transactions which contain the essentials of an express agreement; as, where one party, at the request of another, performs services for his benefit, but the parties are silent as to the compensation to be paid, it is said that a recovery may be had upon an implied contract. But here the minds of the parties met as to every particular of the contract except the price. And with reference to the compensation, the character of the transaction is such as to afford sufficient evidence that the parties intended to pay the market price, or, in case there should be none, a fair equivalent for the benefits received. In such a case it is not correct to say that a recovery can be had upon an implied contract. Nothing is implied except the promise to pay, and it would, perhaps, be more proper to say that the contract was of a mixed nature, partly express and partly implied. It is clear that the parties intended to contract, and nothing was left indefinite or uncertain except that which might be made certain by reference to the current market rates.

But there is another large class of cases where it is stated that a recovery can be had as upon an implied contract, although the transaction affords no evidence of an intention of the parties to enter into an agreement, but, on the contrary, it is of such a character as to clearly indicate the intention not to assume a contract obligation. For instance, a plain trespass may be committed, and personal property tortiously taken and disposed of, and the tort may be waived and a recovery had, it is said, upon an implied contract. So, where the law imposes a duty, it would imply a promise to discharge the duty, although there might be an express refusal to undertake it or an express disclaimer of the obligation. But in all these cases the implied contract is a pure invention of the law resorted to for the purpose of promoting the ends of justice. A very clear exposition of the subject will be found in the opinion of the court in the case of *Hertzog v. Hertzog* (29 Pa. Rep., pp. 467, 468):

"It is quite apparent, therefore, that radically different relations are classified under the same term, and this must often give rise to indistinctness of thought. And this was not at all necessary, for we have another well-authorized technical term exactly adapted to the office of making the true distinction. The latter class are merely *constructive* contracts, while the former are truly implied ones. In one case the contract is mere fiction—a form imposed in order to adapt the case to a given remedy; in the other it is a fact legitimately inferred. In one the intention is disregarded; in the other it is ascertained and enforced. In one the duty defines the contract; in the other the contract defines the duty.

"We have, therefore, in law, three classes of relations called contracts:

"1. Constructive contracts, which are fictions of law adapted to enforce legal duties by actions of contract where no proper contract exists, express or implied.

"2. Implied contracts which arise under circumstances which, according to the ordinary course of dealing and the common understanding of men, show a mutual intention to contract.

"3. Express contracts, already sufficiently distinguished."

I am of the opinion that the accounting officers have only jurisdiction to examine and adjust claims arising upon contracts specified in the second and third classes, and that they can not safely and properly undertake to investigate and determine the liability of the United States for claims founded upon constructive contracts. In fact, as the Government can not commit a tort, it is difficult to perceive how there can be any liability in such cases unless expressly declared by Congressional enactment.

The adjudged cases to which reference has been made, *supra*, will afford a good illustration of the distinction here pointed out.

In *Johnson v. The United States*, and in the *Edelin* case, the Government, by its authorized agents, entered upon the real estate of the claimants with the consent of the owners, and with the intention of permanently occupying it; in the former case in time of peace, and in the latter case occupancy was continued long after the close of the war and a large portion of the property acquired by purchase. But in the *Elgin*

case, while the land was occupied during the greater part of the war period, yet the occupation was a military necessity, and ceased when the exigencies of the war no longer required its continuance.

In Winthrop's Digest of the Opinions of the Judge-Advocate-General, at pages 166, 167, the rule is laid down that "a claim for an amount not fixed by express contract or capable of being fixed according to its terms, but based upon an alleged implied contract or an alleged wrong done the claimant, is a claim for unliquidated damages, and can not legally be allowed, of its own authority, by an Executive Department of the Government. Claimants for unliquidated damages must have recourse to Congress or, in a limited class of cases, to the Court of Claims;" and this rule is based upon the decisions there referred to of that eminent authority upon all questions relating to the administration of military affairs, Hon. Joseph Holt, late Judge-Advocate-General.

Also, on page 167, it is stated "that the Secretary of War was not empowered, in the absence of statutory authority, to allow a claim for the use and occupation of buildings taken possession of and occupied by the military authorities without contract or agreement as to rent or a claim for injury done to such buildings, but that the claimant must have recourse to Congress (or the Court of Claims) for his reasonable compensation."

Again, at page 180, "It is only an express contract which (in the absence of special authority from Congress) can legally be entered into by the Secretary of War or a military officer, or can be recognized and acted upon as binding upon the United States. Claims against the United States arising upon all alleged implied contracts can not be entertained, but the claimants must be referred to the Court of Claims or Congress."

Reference has been made to the able and exhaustive report of Hon. William Lawrence, of the Committee on War Claims, to the House of Representatives at the second session of the Forty-third Congress, but I am unable to find anything in that report which conflicts with the views here presented. It must be borne in mind that it does not purport to be a treatise upon the powers or jurisdiction of the accounting officers, but is the report of a chairman of a committee to one of the Houses of Congress upon the subject of the liability or obligation of the Government to make compensation for property appropriated or destroyed by its armies in time of war, and with special reference to the proper action to be taken by Congress in the premises.

In discussing the question of the liability of the Government to pay for the property of loyal citizens in loyal States used or destroyed by the military forces in the prosecution of the war, he says, (pages 279 and 280, House Report No. 134, second session, Forty-third Congress):

"The Government has always paid loyal citizens for the use and occupation of buildings and grounds in loyal States when used for officers' quarters, regular recruiting camps, and in cases where the occupation was voluntary and the result of choice, superinduced by no overruling military necessity, and for this the law provides.

"But a temporary occupancy of real estate imposed by overruling necessity—an occupancy continued during the actual existence of such impending necessity—or the application of materials to purposes of defence in an emergency, has not, by the usage of the Government, been regarded as giving any claim for compensation.

"This has been the uniform usage of the War Department, founded on the opinion not only of the Solicitor, but also of the Judge-Advocate-General."

In support of the first proposition, he cites, in a foot note, several authorities which, upon examination, do not seem to be directly in point.

The first is a letter of Quartermaster-General Meigs, dated February 19, 1874, given at page 246, which evidently has reference to claims for the use of property which has been rented by the Quartermaster's Department for quarters for the troops. If it refers to cases where there was no contract of hire, the practice there indicated of examining such claims in the Quartermaster's Department and reporting them to the accounting officers for adjustment has since been disapproved and discontinued by the War Department.

A letter of General Meigs, dated February 26, 1874, is also cited, which will be found at pages 74, 75 (House Report No. 262, first session, Forty-third Congress), but it has no reference to rent claims in loyal States, except those arising upon express contract, and other claims in the State of West Virginia, which, the Quartermaster-General states, "have been and are now being favorably considered" by that Department. But, as observed before, the practice in that respect has been abandoned. (8 Wallace, 83; 2 C. Cls., R., 101; *Id.*, 501; 4 *Id.*, 540, and 5 *Id.*, 309, are also cited.) The case in 8 Wallace, 83, is the United States vs. Speed, and no other question seems to be determined than that involved under the act of March 2, 1861, with reference to the essentials of a valid contract for the purchase of supplies for the Army. 2 C. Cls. R., 101, was also a case involving the sole question as to the validity of an exigency purchase of army supplies by General Fremont, commander of the western department. Crow-

ell's Case (2 *Id.*, 501), was also the case of an exigency purchase. McKinney's Case (4 *Id.*, 540) was an executory contract for the purchase of wood without advertisement, as the law requires, and which was adjudged by the court to be void. In Wentworth's Case (5 C. Cls. R., 309), property was purchased for the use of the Navy by the naval storekeeper, without advertisement, and the contractor brought his action to recover the contract price, and no other question was discussed than the validity of the purchase.

I have been unable to find any case holding that, in the absence of Congressional legislation authorizing a recovery, the owner of real property in a border State during that period in the history of the war when the occupation of its territory by our armies was a military necessity, and when it was the theatre of active military operations, either for offensive or defensive purposes, can recover for the use and occupation of his property by Federal troops, unless there was evidence of an express agreement on the part of some officer or agent of the Government authorized to contract in its behalf for the use of the property so occupied.

But applying the rule laid down by Judge Lawrence, this claim is not brought, by the proofs presented, within the benefit of its provisions.

Claimant's property was seized and taken possession of by the military authorities on the 17th day of February, 1862, immediately after the battle of Fort Donelson, which began on the 15th, a few days subsequently to the capture of Fort Henry. The sanguinary character of that engagement is well known, and the most pressing necessity required hospitals to be improvised for the care of the thousands of sick and wounded soldiers who were disabled in that expedition. Paducah, distant about 100 miles, at that time the base of military operations in that part of the field, easily accessible by water communication, was the nearest available point for that purpose, and all the public buildings and many private residences were at once seized and converted into temporary hospitals.

Messrs. Ashbrook and Weatherley, trustees of the claimant, say in their affidavits "that on the 17th day of February, 1862, said building was taken possession of and occupied by the United States military authorities at Paducah, Ky., as a hospital for sick and wounded soldiers of the United States Army. That at the time it was taken possession of, as before stated, all the other public buildings and some of the private residences in said city were occupied in order to provide for the comfort and relief of the Federal soldiers that were wounded at the battle and capture of Fort Donelson, Tenn., in February, 1862," and that it was continuously occupied as a hospital for the same purpose until the 17th day of December, 1862.

It also appears by the affidavit of another witness that the sexton of the church refused to deliver up the key to the military authorities, and it was only obtained, to use the language of the witness, "after considerable altercation" between the officer and the person who had possession of the key.

Another witness testifies that "in the winter of 1861-62, within a day or two after the battle of Fort Donelson, Tenn., said building was occupied by the United States military authorities at Paducah as a hospital for the Federal soldiers wounded in said battle. At the time the military took possession of said building it was extremely cold weather, and there was a heavy snow on the ground. Affiant, with the assistance of her servants about home, did all she could to relieve the distress of the wounded and dying men in said hospital. She remembers the confusion there was at the time, and the intense suffering of the maimed and mangled soldiers. Every part of the building was occupied for hospital purposes, and the entire church was crowded with the wounded and dying. She remembers, also, that at about the time of the battle at Pittsburg Landing, Tenn., the steamer Franklin, which had gone to transport some United States troops from this point to Pittsburg Landing, returned within a few days after with about four hundred soldiers who had been scalded, many burned to death, by the explosion of said boat somewhere on the Tennessee River. Effort was then made by the military authorities at Paducah to move some of the Franklin victims to said hospital, but the building would not accommodate them, and affiant took sheets from her beds, and linen, and went down to the Franklin, and took soap and water and linen, and bathed and bound their burns. All during the hot summer of 1862 she and her family furnished the sick and wounded soldiers in said hospital with fans and other comforts and necessities, and she and her family were constantly ministering to the wants of the soldiers in said hospital from the time said building was first taken possession of by the military until it was vacated," which was in the latter part of the fall of 1862, or early in the winter.

Another witness testifies that "in the month of February, 1862, while General U. S. Grant was arranging his fleet, preparatory to the storming of Fort Henry and Fort Donelson," he made his headquarters at his hotel at Paducah.

It is also familiar history that at this time the States of Kentucky and Tennessee were both overrun by contending armies.

If, under such circumstances, this is not to be regarded as a case of an occupation of real estate by the military forces upon the theater of active and aggressive mili-

tary operations, rendered necessary by the emergencies of the service and the necessity for which could not reasonably have been foreseen or anticipated, then it will be difficult to conceive of a state of facts which would establish an occupation of real estate induced by the necessities and ravages of war. It was, indeed, to use the language of Judge Lawrence above quoted, "but a temporary occupancy of real estate imposed by overruling necessity—an occupancy continued during the actual existence of such impending necessity," and for which, he states, no right of compensation exists.

It will be impossible to discern in this transaction even a shadow of a contract or any trace of an obligation on the part of the Government to pay anything by way of rent for the use of the property. If a legal liability exists in this case, it exists also in the case of property used or destroyed upon the field of battle, for, as was well said in a Senate debate upon this subject, quoted at page 257 of the report, *supra*, "all the incidents of a campaign are covered by the same principle as the battlefield."

One of the most important and indispensable incidents of a battle is proper and speedy provision for the care of the wounded, and the dictates of humanity, as well as a due regard for the successful prosecution of the war, require the nearest available quarters to be used for that purpose. The Government can not stop, and is not required to stop, and negotiate with the citizen and drive a bargain with him for the occupation of his property.

It is sometimes said that when property is appropriated or destroyed by the Army in a time of war, in aid of military operations, that it is to be regarded as a taking of private property for public use by the Government by virtue of its right of eminent domain, and hence that there is an obligation in the nature of a contract obligation to pay for the property growing out of the constitutional provision that private property shall not be taken for public use without just compensation. But this is a fallacy. The property is not taken in such cases by the exercise of the right of eminent domain, but through the lawful exertion of a war power which inheres in every civilized government and which rests upon the right of self-preservation—the fundamental law of nations as well as of nature.

In the case of eminent domain, the taking is entirely a matter of choice; the Government may or may not condemn the property or cause it to be condemned as, in its judgment, public interests require. Where property is taken because of the exigencies of war, it is not the voluntary act of the Government, but one which is impelled by necessity, and which it can not refrain from doing without a dereliction of duty. It makes no difference that in the latter class of cases the Government may choose between the property of individuals. It can not, for this reason, be said that the appropriation is voluntary inasmuch as the property of A is taken rather than that of B. The former is presumably taken because it is the most available for the purpose for which it is required. The same law of necessity which impels the Government to take the property at all compels it to take that which is the best suited, under all the circumstances, for the object for which it is needed.

But were the taking referable to the right of eminent domain, there would be nothing in the nature of a contract obligation on the part of the Government to pay for the property appropriated. It is the constitutional right of the citizen to be paid for his property, which can not be enforced by an executive officer of the Government without Congressional legislation upon the subject. It is the province of Congress to determine how the measure of compensation shall be ascertained and paid.

I have thus reviewed at some length the question of the jurisdiction of the accounting officers in this class of cases because of its importance and of the large number of claims which have been or may be presented from the border States in which it is necessarily involved.

The conclusions which I have reached may be briefly stated in the following propositions:

1. The accounting officers have no jurisdiction to adjust claims for the use and occupation of real property in these States during the war period, when the occupation of the territory within these States by the armed forces of the United States was a military necessity, unless there is satisfactory evidence of an agreement on the part of some officer or agent of the Government, having authority to bind it in this respect, to pay for the use of the property.

2. If, in the first instance, a promise should be made by an officer or agent not having sufficient authority to bind the Government and the possession of the property is surrendered to the military authorities upon the faith of the promise, and the transaction is subsequently reported or made known to an officer possessed of authority to make a valid agreement of that kind, and is approved or ratified by him, it will be deemed the act of the latter.

3. It is not necessary that all of the terms of the agreement should be definitely expressed. If the minds of the parties meet with reference to the contract of hire,

but the amount of compensation to be paid is not fixed or is left to be adjusted at some future time when the full extent and the precise character of the use have become known, the accounting officers may fix and adjust the value of the use.

Testing the present claim by these rules, it is evident that the accounting officers have no jurisdiction to audit and allow it, although it is shown to be intrinsically just and meritorious.

To disallow it, however, would seem to be an unjust discrimination against this religious society, for I find upon examination of the records that other church organizations in Paducah have been paid for the use of their property by the Government at the same time and under the same circumstances set forth in the present claim. (See cases of First Baptist Church at Paducah, adjusted April 17, 1873, at \$1,850, and Trustees of Female Seminary, Paducah, adjusted December 3, 1874, at \$2,713.89.) It also appears that since the foundation of the Government war claims preferred by churches and charitable and religious societies and literary institutions have met with special favor at the hands of the Government.

I therefore feel it my duty to confirm the settlement made by the Auditor in this case, in order that it may be reported to Congress for the action of that body. Inasmuch as there is no available appropriation out of which the claim can be paid, no injustice is done to the claimant, and no harm can come to the Government from this course; but the action taken will not be regarded as a precedent.

I. H. MAYNARD, *Comptroller*.

In re claim of the Christian Church of Harrisonville, Mo., for value for use and occupation of church building by United States troops during the late rebellion, 1861 to 1865.

TREASURY DEPARTMENT,
OFFICE OF AUDITOR FOR THE WAR DEPARTMENT,
Washington, D. C., July 19, 1892.

This claim is for rent, use, and occupation of the Christian Church building in Harrisonville, Cass County, Mo. It was filed in the Third Auditor's office June 30, 1874, and reported to this office with recommendation for payment of \$720 to "The Trustees of the Christian Church at Harrisonville, Mo., November 30, 1889."

December 17, 1890, I called on H. C. Daniels, one of the attorneys for claimants, for additional evidence. He has not responded to the call.

February 4, 1892, I called upon Charles and William B. King, who are also attorneys for claimants, for such additional evidence. I have had no response. I must presume that the evidence can not be furnished.

The claim is composed of the following items:

To rent of the Christian Church building at Harrisonville, Mo., situate on the west side of Independence street, being 44 by 64 feet in dimensions, for three years, at \$80 per month.....	\$2,880.00
Repairs.....	1,200.00
Total.....	4,080.00

It appears that on the 23d day of May, 1860, Richard O. Boggess conveyed to James H. Williams, Francis Chilton, and Henry D. Palmer, trustees for the Christian church at Harrisonville, Mo., and their successors in office forever, lots 87 and 88 in block 30, as laid out on the plat of said city. During the year 1860 a church building of wood, 40 by 60, or 44 by 64, was erected on these lots.

There is no question that this church building was occupied for intervals during the years 1861, 1862, 1863, and 1864, for hospital purposes. It is not attempted to show with any degree of accuracy the time when the occupancy commenced or ended, neither is it shown that the occupation was continuous. Some attempt is made to do this by general statements that the church building was occupied by United States troops during the entire period of the war. These general statements are not entitled to much weight, because it is not shown that Harrisonville was a permanent military post during the war. It is not shown that it was the purpose of those conducting the military operations in the State of Missouri to maintain a permanent military force at that place. Upon the contrary it is pretty well established that the military forces at that city were temporary, incidental to moving troops from one place to another as the exigencies of the service demanded.

From the Adjutant-General's report it is very evident that there were frequent intervals of from one month to several months' duration that there were no troops in the city. The troops that visited the town were made up of one or more companies at a time, never an entire regiment. The greater number of the companies were of volunteers from the State of Missouri. Three or four companies were enlisted there. Three companies each of the Ninth Kansas Cavalry and the Second Colorado Cav-

ally were stationed there at different times for three months for each detachment. While the first troops were stationed there in January, 1862, and the last in June, 1864, the occupation was by no means continuous. There is no official record that the church building was occupied for any military purpose. The oral (?) testimony shows that it was used first as a general hospital and afterwards as a smallpox hospital, and one or two witnesses say it was used part of the time as a stable. No witness attempts to give the dates for which it was used for each of the several purposes named.

It is conclusively shown that no contract was entered into between the trustees, or any persons representing them, and any officer or agent of the United States for the use and occupation of the church building by the troops of the United States. It is not shown that the occupation was of such a character that it would raise an implied promise to pay on the part of the Government for the use and occupation. The use and occupation, whatever it may have been, is clearly such as arose from the occupation of the county by the forces of the United States in the military operations for the suppression of the rebellion in that neighborhood. The Government is not liable to pay for the temporary use of property by United States forces when such occupation is incidental to the active military operations in the prosecution of the war in the neighborhood of the property, unless a contract or agreement had been entered into to pay rent.

This claim is therefore disallowed.

B. F. GILKESON, *Comptroller*.

In re claim of Cass County, Mo., W. A. Wray, presiding judge, agent. Claim No. No. 40536, for use and occupancy of court-house.

TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE,
September 19, 1894.

The question to be considered in this case is: Was the occupancy in this case under such circumstances as to raise an implied contract on the part of the Government to pay for the use and occupancy, or was it taken and appropriated by the United States Army within the meaning of the term appropriation, as defined in the case of *Filor v. United States* (9 Wallace, 45).

The very first proposition that confronts us is, was the occupancy the act of the Government? To be the act of the Government the right to occupy must have been obtained by express contract, or must have been the result of an exigency or emergency of the service that would justify the taking and occupancy without a formal contract, or if the original taking was not justified, it must have been subsequently ratified by the United States.

There was no express contract, and there is no specific statute under which this claim can be settled by the accounting officers of the Treasury. If, therefore, this claim is to be settled by them, it is because the relations of the United States to the claimant were such at the time it originated as to raise an implied promise on the part of the United States to pay what the occupancy was reasonably worth. In order for that implication to arise, the occupancy must have been under such circumstances as to negative the idea of appropriation for the use of the Army without any intention of paying for its use.

The distinction between a taking under such circumstances as would raise an implied promise to pay for use and occupancy, or a taking that would amount to an appropriation by the Army, or to a trespass on the part of the officer, has been pointed out in the cases of *Filor v. United States* (9 Wallace, 49) and *United States v. Russell* (13 Wallace, 623).

The first of these cases has defined an appropriation. "The term appropriation is of the broadest import; it includes all taking and use of property by the Army or Navy in the course of the war not authorized by contract with the Government. The use may be permanent or temporary, and it may result in the destruction of or mere injury to the property. If the right to the property or to its use is not obtained by a valid contract with the Government, the taking or use of it is an appropriation within the meaning of the act of Congress." (*Filor v. United States*, 9 Wall., 45.)

In determining, then, whether there has been an appropriation we must ascertain first, Was the property used by the United States? Second, If so, was the right to that use obtained by valid contract with the Government, either express or implied? In this case there is no pretension that there was an express contract, and if valid contract relations exist they must be implied from the acts of the parties.

The United States could only be bound by the authorized acts of her authorized agents. The authorized agents of the United States to procure barracks and quarters for the Army at that time were the officers of the Quartermaster's Department.

There was an appropriation made by Congress for this purpose, and set apart to be expended by the Quartermaster's Department for barracks and quarters, in each of the years the court-house was occupied.

Even the Quartermaster-General's power to make contracts was limited. All contracts had to be made in writing and signed by the quartermaster, or some one authorized by him, and were to be limited to the necessities of the year in which made.

Act of June 2, 1862, vol. 12, Revised Statutes, provides: "That it shall be the duty of the Secretary of War, immediately after the passage of this act, to cause every contract made by them severally on behalf of the Government, or by their officers under them appointed to make such contract, cause it to be reduced to writing and signed by the contracting parties with their names at the end thereof." By act of July 17, 1862, this act was suspended until January 1, 1863.

All contracts are to be made in accordance with the regulations required by law, except when the public exigencies necessitate a deviation therefrom. (See sec. 10, act of March 2, 1861, vol. 12, Rev. Stat., p. 220.)

"Extraordinary and unforeseen occasions arise, however, beyond doubt, in cases of extreme necessity in time of war or of immediate and impending public danger, in which private property may be impressed into the public service, or may be seized and appropriated to the public use, or may even be destroyed without the consent of the owner. Unquestionably such extreme cases may arise, as where the property taken is imperatively necessary in time of war to construct defenses for the preservation of a military post at the moment of an impending attack by the enemy, or for food or medicine for a sick and famishing army utterly destitute and without other means of such supplies, or to transport troops, munitions of war, or clothing to reinforce or supply an army in a distant field where the necessity for such reinforcement or supplies is extreme and imperative, to enable those in command of the post to maintain their position or to repel an impending attack, provided it appears that other means of transportation could not be obtained, and that the transports impressed for the purpose were imperatively required for such immediate use.

"Where such an extraordinary and unforeseen emergency occurs in the public service in time of war, no doubt is entertained that the power of the Government is ample to supply for the moment the public wants in that way to the extent of the immediate public exigency, but the *public danger must be immediate, imminent, and impending*, and the *emergency in the public service must be extreme and imperative*, and such as will not admit of *delay* of supply, and the circumstances must be such as imperatively required the exercise of that power in respect to that particular property so impressed or appropriated or destroyed. Exigencies of the kind do arise in time of war or impending public danger, but it is the *emergency*, as was said by a great magistrate, that gives the right, and it is clear that the emergency must be shown to exist before the taking can be justified. Such a justification may be shown, and when shown the rule is well settled that the officer taking private property for such a purpose, if the emergency is fully proved, is not a trespasser, and the Government is bound to make full compensation to the owner." (United States v. Russell, 13 Wall., 627.)

Thus we see that it is the emergency that justifies the officer and gives the right to occupy and appropriate so as to bind the Government. When the emergency exists and the occupancy is made, it is the act of the Government, and the law implies a promise to pay for what is received and taken under stress of that emergency. There is an apparent exception to this general proposition, viz: In those cases where the Government is justified in taking, using, appropriating, and occupying property without any legal liability attaching to it to pay for it or its use and occupancy.

"It is a general principle of both international and municipal law that all property is held subject, not only to be taken by the Government, for public uses, in which case, under the Constitution of the United States, the owner is entitled to just compensation but also subject to be *temporarily occupied*, or even actually destroyed in times of great public danger and when the public safety demands it; and in this latter case governments do not admit a *legal* obligation on their part to pay the owner. The temporary occupation of, injuries to, and destruction of property caused by actual and necessary military operation is generally considered to fall within the lastly-mentioned principle. If a government makes compensation under such circumstances, it is as a matter of bounty rather than of strict legal right." (United States v. Pacific Railroad, 120 U. S. Rep., 238.)

Thus it will be seen that something more than mere occupancy by United States troops must be proved in order to raise an implied promise on the part of the United States to pay for such occupancy. The occupancy must be such that it may not be classed as one caused by inevitable necessity, a mere accident or chance of war, for in "such case the safety of the State overrides all considerations of private loss.

Salus populi is then, in truth, *suprema lex*." (United States v. Pacific Railroad, 120 U. S. R., 234.)

It must be an occupancy justified by an emergency immediate and impending and that would not admit of delay; otherwise the troops would be mere trespassers, and the occupancy would not be the act of the Government. The commanders of the various organizations that occupied this court-house had no power to bind the United States to pay rent for it, and hence no right to occupy it on the part of the United States, except under a contract regularly entered into by a quartermaster, or except as a military necessity or an emergency and exigency of the service gave that right. They only represented the United States in their military capacity, and if there was no military necessity and exigency such as would override private rights and justify the taking of this private property for public use, they were mere trespassers, and their acts were unauthorized and did not bind the Government. It was a mere appropriation of private property by the Army, *not by the Government*, because not the Government's act. (Filor v. United States, 9 Wall., 45; United States v. Russell, 13 Wall., 623.)

The Government has never acknowledged its legal liability for personal property taken and appropriated by the Army, except so far as it chose to ratify the act, although it has provided conditions under which it will and does assume responsibility for such property by the remedial statute of July 4, 1864. (United States Statutes at Large, vol. 13, p. 381.)

The effect of this statute was simply to prescribe the condition under which the United States would ratify the act of seizure and appropriation, and thus make it the authorized act of the Army.

There is no difference in principle between the appropriation of personal property and the appropriation of the use of real estate. In one case you take the thing itself, and in the other you take the benefit arising from its use. Neither can be restored and can only be compensated for in money. The same principles that would render the Government liable to pay rent would render them liable to pay for property taken in the building and destroyed.

There is no difference between taking the furniture in my house and depriving me of its occupancy. The shelter for the Army is as beneficial to it as the stores and supplies that sustain it, and as essential to its effective operation. The common-law duty of the Government to compensate for the one is, therefore, exactly what it is as to the other, when both are taken under the same circumstances. In the case of taking supplies and stores, the Government has never acknowledged its liability except where the taking was justified by an emergency, or was afterwards ratified, as provided by the enabling act of July 4, 1864. Where there was an exigency of the service that made it necessary to obtain stores and supplies for immediate use and it would be impracticable to contract in the ordinary and regular way, the act of the officers has been held to be justified and the Government bound by his act under an implied promise on its part to pay what they were reasonably worth. In such case the act is within the scope of the authority of the military commander on the theory that the Government clothes him at all times with whatever authority that is necessary to preserve his command.

The necessity of self-preservation overrides all laws and becomes for the time *suprema lex*. When, therefore, the necessity exists, the right is conferred and the act is justified and the Government bound because it is its act.

Did such an emergency and exigency as defined by the decision in United States v. Russell, above cited, exist as necessitated the occupancy of the court-house in the manner and at the time the troops did occupy it? If it did not, the act was an appropriation as defined in the case of Filor v. United States, above cited, "a taking and use of property by the Army or Navy in the course of the war not authorized by contract with the Government."

The evidence in this case is in substance as follows:

J. H. Page says the court-house was occupied latter part of 1862-63, and fore part of 1864. Was occupied by said troops for quarters and for a fort. Alexander Robinson and Christian Postwuller say the court-house was occupied by the United States troops latter part of 1862, during year 1863, and fore part of year 1864. The court-house was occupied as a place of defense and as a fort by the following troops: First Missouri State Militia, Fifth Missouri State Militia, Sixth Missouri State Militia, Ninth Kansas Cavalry, and Second Colorado Cavalry. The damage to said court-house was occasioned by reason of its being used as a place of defense for said soldiers.

Alexander Robinson says: "I have no knowledge of any agreement of any kind whatever being made by any of the county officers, or persons representing them, and the United States or its officers, to pay or otherwise return rent for the court-house or jail, when it was first taken possession of, or afterwards, nor have any reason to believe that any payment for use of the building was made."

Christian Postwuller says the statement of Robinson is true. Jasper A. Coleman,

of Cass County, states he has lived in Cass County since 1860. Cass County Home Guards occupied the court-house for a week or ten days for quarters. Second battalion, Missouri State Militia, used it for quarters for from about June 24, 1862, to March or April, 1862. After them came a troop under Colonel Catherwood. He used it about a week or two. Then came Colonel Thompson, of the Fifth Missouri State Militia. He came here almost in the summer, I think, of 1862, and staid not a great while. A Major Rider used the court-house for quarters for his men and left here about August, 1862. The next troops were the Second Colorado Cavalry. They used the building of the court-house for their quarters most of the time they were here. They were in possession two or three months, as well as I recollect. After the Second Colorado Cavalry left, the militia took possession of it, and used it for quarters and guardhouse until the end of the war. These militia were State troops, and under Captain Robinson. I was a member of the Missouri State Militia, and afterwards in the militia under Captain Robinson.

William J. Ryan, Cass County, Mo., farmer by occupation: "Know about occupation of court-house; know something of the occupation of court-house by United States troops. The first that used it were Home Guards under Colonel Newgate. I think they took possession during Christmas week. My recollection they remained until February, 1862. After that Captain Peabody with company of cavalry occupied the premises and building. He came about two weeks after Colonel Newgate left. I think he used the building for quarters and headquarters. He remained until May or June, 1862. The next command that used the building was a part of the Fifth Missouri State Militia, under Colonel Thompson. They used the court-house as a guardhouse. They came here about the first of September, 1862, and left some time in the spring of 1863, almost the last of May. Then a portion of Missouri State Militia; then a portion of Ninth Kansas Cavalry; then a portion of Second Colorado Cavalry used building until about May, 1864. After that militia under Captain Robinson occupied court-house until the end of the war. Court was not held in court-house because of the occupancy of United States troops during years 1863 and 1864.

Peter W. Shindler: "First troops to use building were Cass County Home Guards, who took possession January 18, 1862. Used it for quarters for about one week. Colonel Newgate used it from February 1, 1862, to about June, 1862. The next were under Colonel Catherwood in 1862, with Sixth Missouri State Militia. The next were under Colonel Thompson, Fifth Missouri State Militia. They came about November 1, 1862. They left next spring. The next was Captain Robinson, with State militia."

Report of J. V. Wurdeman, quartermaster department agent, says: "The representatives of the county, etc., were positively disloyal, and this may have induced the first body of troops to take possession of the court-house."

This evidence does not show that the public danger was immediate, imminent, and impending, and the emergency in the public service extreme and imperative, and such as would not admit of delay or resort to any other source of supply, and the circumstances do not appear to have been such as imperatively required the exercise of that extreme power in respect to the particular property occupied and appropriated by the Army. (See *United States v. Russell*, 13 Wall., 628.)

It is clear that the troops occupied this property as a matter of choice and not as a result of any immediate, imminent, and impending public danger or public emergency and exigency such as would not admit of delay or resort to other means. It is clear from this evidence that it was the intention of the officers and troops to appropriate this property to their use without any intention of binding the Government to pay for its use. The moving causes which led to this step seem to have been, first, the supposed disloyalty of the county officers who had charge of the court-house; second, a desire to have comfortable and commodious quarters of their own selection.

As to the question of the loyalty or disloyalty of the court officials, it can have nothing more to do with the validity of this claim and the right of the accounting officers to settle it than as a circumstance showing the character and cause of the original taking and occupancy. The presumption of loyalty obtains as to all citizens and political divisions in a loyal State and continues until the evidence shows other wise. The county could only act through its representatives, and the evidence of what those representatives did could only be proven by the records, and there is no record to show that it ever did any disloyal act, hence it is perfectly loyal so far as this claim is concerned. The question of loyalty is not a condition precedent to the settlement of any claim upon an express or implied contract that arose since 1861 in a State not declared in insurrection.

My finding, briefly stated, is as follows: The military officers did intend to, and did appropriate the Cass County court-house to their use for a part of the year 1862, for the year 1863, and for part of the year 1864. There has been no ratification of this appropriation by the Government. Hence the Government is under no legal obligation to pay for it. The claimant has failed to show that any contract relations

exist between it and the Government either express or implied. The accounting officers therefore have no jurisdiction to settle, and if entitled to compensation for the use of the property they should seek it from Congress.

As further expressing my views upon this claim and the principles involved in its settlement, I beg to call your attention to the decision of Comptroller Upton in claim No. 12034, rendered March 27, 1885. This was a claim for rent as the one now before us. He said: "There is no evidence of a contract of renting, and the claim, therefore, is one of which the accounting officers cannot take jurisdiction."

I also refer you to the decision of Secretary Sherman in what is known as the "Gettysburg Cases," a copy of which is attached hereto. I further refer you to the decision of Comptroller Maynard in the claim of the Christian church of Paducah, Ky., dated August 19, 1886, and published in pamphlet form.

I recommend that this claim be disallowed and transmit herewith all the papers in the case for your decision thereon.

Respectfully,

SAML. BLACKWELL, *Auditor.*

Hon. SECOND COMPTROLLER.

[Indorsement.]

SECOND COMPTROLLER'S OFFICE,
September 28, 1894.

This claim is allowed in the sum of \$900, overruling the recommendation of the honorable Third Auditor.

See opinion of Second Comptroller herewith transmitted.

C. H. MANSUR, *Second Comptroller.*

In re claim of Cass County, Mo., W. A. Wray, presiding judge, agent. Claim No. 40536, for use and occupancy of court-house.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
Washington, D. C., September 28, 1894.

This claim was rejected by the honorable Third Auditor in a very lengthy opinion, in which I can not agree. He states, among other things, for the opinion is too long to be quoted at length, the following, which I paraphrase:

"First. Was the occupancy in this case under such circumstances as to raise an implied contract on the part of the Government to pay for the use and occupancy, or was it taken and appropriated by the United States Army within the meaning of the term appropriation, as defined in the case of *Filor v. United States* (9 Wallace, 45).

"Second. The very first proposition that confronts us is, was the occupancy the act of the Government? To be the act of the Government, the right to occupy must have been by express contract, or must have been the result of an exigency or emergency of the service that would justify the taking and occupancy without a formal contract, or if the original taking was not justified, it must have been subsequently ratified by the United States.

"There was no express contract, and there is no specific statute under which this claim can be settled by the accounting officers of the Treasury. If, therefore, this claim is to be settled by them, it is because the relations of the United States to the claimant were such at the time it originated as to raise an implied promise on the part of the United States to pay what the occupancy was reasonably worth.

"Third. My finding, briefly stated, is as follows: The military officers did intend to, and did appropriate the Cass County court-house to their use for a part of the year 1862, for the year 1863, and for part of the year 1864. There has been no ratification of this appropriation by the Government. Hence the Government is under no legal obligation to pay for it. The claimant has failed to show that any contract relations exist between it and the Government, either expressed or implied. The accounting officers therefore have no jurisdiction to settle it, and if entitled to compensation for the use of the property, they should seek it from Congress.

"As further expressing my views upon this claim and the principles involved in its settlement, I beg to call your attention to the decision of Comptroller Upton, in claim No. 12034, rendered March 27, 1885. This was a claim for rent as the one now before us. He said: 'There is no evidence of a contract of renting, and the claim therefore is one which the accounting officers can not take jurisdiction.'

"I also refer you to the decision of Secretary Sherman, in what is known as the 'Gettysburg cases,' a copy of which is attached hereto. I further refer you to the decision of Comptroller Maynard, in the claim of the Christian church, of Paducah, Ky., dated August 19, 1886, and published in pamphlet form.

"I recommend that this claim be disallowed, and transmit herewith all the papers in the case for your decision thereon."

Differing as I do, from turret stone to fundation, from the views expressed by the Third Auditor, I proceed to give my reasons and authorities therefor:

First. The Hon. E. W. Keightley, Third Auditor, on October 19, 1881, giving his views as one of the accounting officers of the Treasury upon claims referred to in Senate bill 615, Forty-seventh Congress, first session, states:

"This is one of a number of pending claims in which the chief question involved is the authority of the accounting officers to adjudicate claims for occupation of real estate for barracks, camps, hospitals, fortifications, and kindred purposes by the United States forces in districts not proclaimed in rebellion, and where no express contract is found to support the claim.

"For many years the accounting officers have held that such powers existed, and in many cases have exercised it. I append hereto a list of cases marked A, comprising only a portion of those in which such action has been taken since the war.

"I do not find that any doubt of the power has ever been entertained by the accounting officers.

"Pursuant, however, to a suggestion from Hon. H. F. French, Assistant Secretary of the Treasury, I now proceed to consider the question independent of the precedents.

"All demands or accounts by or against the United States (sec. 236, Rev. Stat.) are to be settled in the Treasury Department. It has long been settled that this provision conferred no authority in claims for 'damages' for torts or for 'unliquidated' 'damages' for breach of contract; that the accounting officers could do no more than enforce the performance of contracts according to the terms thereof. But it is equally well settled that their jurisdiction is not limited to express contracts, but extends to implied ones.

"The general rule has always been followed that whenever they would have had jurisdiction had the contract been expressed, they have jurisdiction in respect to the implied contract.

"There are cases, perhaps, in which the law refuses to recognize a contract unless in writing, but this does not affect the rule, for no tribunal can recognize an implied contract when made by law, of no force. Johnson's Case (4 C. Cls. R., p. 250), recognizes in the strongest terms the doctrine that the rights of the citizen, the duty imposed by the Constitution and the jurisdiction of a tribunal are precisely the same, whether the contract be express or implied; that when the Government has entered upon the realty of a citizen, on his right of property being established, the Government should be deemed to have entered as his tenant under an implied lease.

"It would seem from the above that the power and duty of the accounting officers to entertain such claims arising in time of peace or in districts not subject to the laws of war could hardly be questioned. The laws of peace and the amendments to the Constitution for the security of life and property apply in time of peace and in time of war when actual state of war exists. (Ex parte Milligan, 4 Wallace, 127.)

"During the rebellion the laws of war undoubtedly prevailed.

"First. Generally in the eleven States proclaimed in rebellion, subject to some limitations, from the commencement to the close of the State war.

"Second. In large portions of Missouri, Kentucky, Maryland, and West Virginia during a less period, including only the actual state of war.

"Third. In the District of Columbia while under martial law.

"Fourth. In a small portion of Ohio and Indiana for a few days during the actual existence of the Morgan raid.

"Fifth. In a small portion of Pennsylvania during the actual existence of Lee's invasion, and the battle of Gettysburg.

"The citizens of the eleven seceded States for the period of war can only claim those rights of property accorded by the law of nations under the principles of the Constitution; elsewhere, where actual war existed, and during its legal continuance, the rights of persons and property, so far as they were interrupted by warlike operations, are, in considering the liability of the Government, to be determined by the laws of war.

"On the other hand, where actual war did not exist, the rights of persons and property are, in considering the liability of the Government, to be determined by the laws of peace.

"An examination of the legislation during the war and since would seem to confirm this view.

"The proclamation that certain States were in armed insurrection necessarily suspended the right of the accounting officers to entertain such claims when originating in such States; for the existence of a state of virtual war therein warranted the Executive power in treating it as an enemy's country, where the Army could, under the rules and customs of war, appropriate or occupy without compensation any property. But to leave no room for doubt, Congress, by act of February 21, 1867 (14

Stat. L., Ch. 57, p. 397), expressly forbade the settlement of claims growing out of the occupation of real estate (and certain other classes) when originating during the war and in such States.

"Was not this law a strongly implied recognition of the existing jurisdiction of the accounting officers over such cases when arising in the North? Why build a fence to divide nothing from nothing? It is true that an implied legislative recognition of a power does not necessarily create the power. But where there is already ground for the opinion that the power did exist by virtue of prior legislation, an implied recognition by Congress of its existence would go far to show that the prior law had been correctly understood to grant the power. If it be granted that this power was in existence, as Congress, the United States court, and the accounting officers supposed, then did not Congress, by the act of 1867, signify the only limit it intended should rest thereon? and can any other limit be prescribed?"

"We must assume that Congress understood, when devising that law, that the accounting officers had and were exercising that jurisdiction in respect to occupation of real estate in the North and during the war, and it is fair to presume also that it was perfectly content that such jurisdiction should be exercised; otherwise, it would in that law, or some other, have abolished or limited it.

"For six successive years Congress has expressly recognized such claims as within the province of the accounting officers to adjust.

"Every year since the passage of the act of June 20, 1874 (18 Stat. L., ch. 382, p. 110, vol. 1), a report has been submitted by the Secretary of the Treasury to Congress of claims examined and allowed by the accounting officers, but for the payment of which the appropriations were no longer available, having been either exhausted or covered into the Treasury, and in such reports, under the head of 'Barracks and quarters,' were included many claims of the description above referred to. Except in the first two years, lists of the claims have accompanied such reports, and in each of the six years Congress has appropriated to pay such allowances. The several committees which prepared the appropriation bills were well aware that the reports included allowances for the occupation of real estate by the Army during the war and in the loyal States; but I am not aware that it was ever suggested in Congress that the accounting officers had transcended their jurisdiction in entertaining, allowing, and reporting such claims. Is there anything in the nature of the use of real estate for an earthwork or fort which distinguishes it from the use of real estate for camps, barracks, hospitals, etc.?"

"The broad principle laid down in Johnson's case would seem to negative such a proposition. The court lays down the rule that the occupation of the realty of a citizen for public purposes creates the relation of landlord and tenant under an implied lease. The deprivation to the citizen and the advantage to the public being the same whether the property was used for a camp or a hospital or a fort, there would seem to be no difference in principle as between these different kinds of uses. It is doubtless true that there are certain uses of real property which could not be compensated for on the theory of an implied lease.

"The march of an army through lands, occupation of lands for battle, fortifications thrown up in the immediate presence of a hostile force, etc., are samples of this class; they are cases of damages resulting from the operation of war.

"The trespasses which the army must commit on real estate to resist the immediate operations of a hostile force raise no claims which any other authority than Congress can entertain, nor has any nation ever recognized such occupation as constituting a tenancy under an implied lease.

"It is necessarily very hard sometimes to say precisely where this line should be drawn, but in the case of the deliberate occupation of private property not dictated by any immediate pressure of hostile force, which requires that one particular spot rather than another must be the vantage ground from which to fight, and especially where that occupation be continued for a considerable period, regardless whether the enemy be near or far, there seems to be no ground upon which the Government can refuse to recognize the implied contract upon which, says the Court of Claims, 'rests the right and duty to pay rent, as the just compensation prescribed by the Constitution.'

"If some such rule be not followed, then there is no stopping place to the theory that everywhere, no matter how far from the theater of war, the Government has the right in time of war to use or appropriate any property, real or personal, of its loyal citizens, without compensation.

"For these reasons, I am satisfied that the action of the office hitherto in relation to this class of cases should be adhered to.

"E. W. KEIGHTLEY, *Third Auditor.*"

Auditor Keightley then furnishes the numbers of the claims, and the settlements made thereon, and of the year in which made, of seventy-two claims adjusted prior to 1881, stated by him to be only a portion of those in which such action had been taken since the war.

It is true that two months later, on December 22, 1881, Comptroller Upton, in a very short, terse opinion, overrules Auditor Keightley; but does so without argument and without citation of authorities.

I approve of the views of Auditor Keightley, and of those accounting officers who preceded him from and after the time of the late war.

The State of Missouri never was proclaimed to be in rebellion. The county of Cass is a municipal part of that State, and although it was often the field of war operations for the Union and Confederate forces, yet the county itself, as a part of the political and municipal autonomy of the State government, can not be held or treated as disloyal.

I agree with Auditor Blackwell in this part of his opinion in this case, to wit:

"As to the question of the loyalty or disloyalty of the court officials, it can have nothing to do with the validity of this claim and the right of the accounting officers to settle it than as a circumstance showing the character and cause of the original taking and occupancy. The presumption of loyalty obtains as to all citizens and political divisions in a loyal State, and continues until the evidence shows otherwise. The county could only act through its representatives, and the evidence of what those representatives did could only be proven by the records, and there is no record to show that it ever did any disloyal act, hence it is perfectly loyal so far as this claim is concerned. The question of loyalty is not a condition precedent to the settlement of any claim upon an express or implied contract that arose since 1861 in a State not declared in insurrection."

In time of peace the civil law is above the military. When war prevails and an army is in the field in active military operation in front of the enemy, then the laws of war control. I agree with Auditor Keightley that for any use, occupation, damage, or trespass done at the immediate scene of active hostilities, or in battle, or as a necessary preparation therefor, or part of the battle, no recompense will be made under the laws of war to any person suffering damage, and this regardless of the fact whether he is a loyal citizen or a foe to the Government. On the contrary, if any authorized military commander in the vicinity of an army of the enemy occupying a part of the Federal territory not proclaimed to be in rebellion shall take, use, and occupy improved property for the convenience, health, and comfort of his command temporarily for a longer or shorter period of time, then, under the Constitution and the law of eminent domain, there is an implied contract raised between the Federal Government and the owner of the property, by which compensation is to be made for such use and occupation by the Federal Army. To make this plain, it is necessary to understand clearly what the theory and law of eminent domain is. Long before the adoption of our Federal Constitution, Grotius, in his great work, says:

"We have elsewhere said that the property of subjects is under the eminent domain of the State, so that the State, or he who acts for it, may use or even alienate or destroy such property, not only in cases of extreme necessity, in which even private persons have a right over the property of others, but for ends of public utility, to which ends those who founded civil society must be supposed to have intended that private ends should give way. But it is to be observed that when this is done the State is bound to make good the loss to those who lose their property, and to this public purpose those who have suffered the loss must, if needs be, contribute." (Whewell's Trs., Book III, c. 20, par. 7.)

"There is nothing, then, in the term 'eminent domain' which implies any restriction as to the manner in which this power of the sovereign to take private property for public uses may be exercised. If there are any restrictions as to the manner of its exercise they must be found, then, in the Constitution; for nothing of less authority than the organic and fundamental law, which lays out the very frame of government, could impose on them. But the constitution contains no such restrictions." (Can. & En. En. 571.)

"The right of eminent domain, which is possessed by the State as a necessary attribute of sovereignty, is the right to resume the possession of private property for public use. There is nothing in the term which implies any restriction as to the manner in which this power of the sovereign to take private property for public uses may be exercised. If there are any restrictions as to the manner of its exercise they must be found in the Constitution, for nothing of less authority than the organic and fundamental law, which lays out the very frame of government, could impose them." (Enfield Toll Bridge Co. v. Hartford and New Haven R. R. Co., 17 Conn., 40.)

"The power of the State to take private property for the public use reaches every description of property within its jurisdiction, even when acquired by grant from the State. It is an inherent element of sovereignty; and from the necessity of the case and the highest considerations of public welfare it must continue unimpaired in the State. It is impliedly reserved in every grant. It can not be abridged so as to bind future legislation." (79 Mass., 239, 247.)

"The right of eminent domain is an element of sovereignty, and a contract in restraint of a free exercise of this right is not obligatory on the State, and does not fall within the inhibition of the Constitution of the United States. Cooley, in his work on Constitutional Limitations (5th ed., 281, 525), in the discussion of this question, says, that any legislative bargain in restraint of the complete, continuous, and repeated exercise of the right of eminent domain is unwarranted and void." (See *Enfield Toll Bridge Co. v. Hartford and New Haven R. R. Co.*, 17 Conn., 40, 454.)

"The power to take private property for public uses, generally termed the right of eminent domain, belongs to every independent government. It is an incident of sovereignty, and, as said in *Boom v. Patterson* (98 U. S., 106), requires no constitutional recognition. The provision found in the fifth amendment to the Federal Constitution, and in the constitutions of the several States, for just compensation for the property taken, is merely a limitation upon the use of the power. It is no part of the power itself, but a condition upon which the power may be exercised." (*United States v. Jones*, 109 U. S. Rep., p. 518.)

"It is an incident to the sovereignty of every government that it may take private property for public use; of the necessity or expediency of which the government must judge, but the obligation to make just compensation is concomitant with the right." (1 Baldwin, C. Cls. R., 220; citing Vatt., 112; Ruth, 43; Burl., 150; Puff., 829; Gro., 333.)

In 2 Paine's C. Cls. R., on page 711, it is stated:

"No principle is better established nor more generally acknowledged than that the right of eminent domain is inseparably attached to national empire and sovereignty, and that it accompanies the right of making peace, whether that right be vested in one or in many hands."

"'Everything,' says Vattel, 'in the political society ought to tend to the good of the community; and if even the citizens' person is subject to this rule, their fortunes can not be excepted!'"

"The right belonging to the society, or to the sovereign, of disposing in cases of necessity, and for the public safety, of all the wealth contained in the State, is called the eminent domain. It is evident that this right is necessary to him who governs, and is consequently a part of the empire or sovereign power."

"All land titles in America, at least all held by men of European race, are deduced from the Government. And all such lands granted are subject to the eminent domain of the Government, and liable to be expropriated for public uses, whether the servitude in question be expressed in any organic statute or not. A constitutional or a legislative act may require the private proprietor to be indemnified, if his lands be taken for public uses; there may or may not be standing laws to prescribe the manner of expropriation—however all that may be, the right is an element of the public law, as well of British as of Spanish America."

So said Caleb Cushing, one of the most eminent Attorneys-General the United States ever had, in an opinion rendered January 26, 1857. (8th Op., 334.)

Note this "All land titles in America * * * subject to eminent domain * * * liable to be expropriated for public use, whether the servitude in question be expressed in any organic statute or not * * * there may or may not be standing laws to prescribe the manner of expropriation."

With these citations before us showing what eminent domain is, its extent and power, and the necessity for it to exist in Government and for its uses, attention is now called to the following extracts from various United States Reports, in which this doctrine has been cited, explained, and applied in divers cases of appropriation of property by military authority and for military use, to wit:

In *Grant v. United States* (1 C. Cls. R., p. 44):

"The limitation imposed on the Government of the United States in the exercise of its right of eminent domain by the fifth article of the amendments of the Constitution is a solemn recognition of this settled and fundamental law of States, and binds the Government to the observance of the principles of justice and right in its dealings with the citizen with the force of organic law. In this article it is declared that 'private property shall not be taken for public use without just compensation.'"

In *Hale v. Lawrence* (3 Zabriske, pp. 728-29), the supreme court of New Jersey held the following language:

"Whether or not a law authorizing the destruction of private property for public benefit or safety is to be esteemed a taking of it for public use, such a law is nevertheless an exercise of the right of eminent domain. The right to take or destroy private property by an individual in self-defense, or for the protection of life, liberty, or property, is of a widely different character. It does not appertain to sovereignty, but to individuals, considered as individuals; it is a natural right, of which government can not deprive the citizen, and is founded upon necessity, and not expediency. Lord Hale calls it the *lex temporis et loco*."

"Upon the authority of the cases cited, and others that might be adduced, as well as on the principle which distinguishes a case of public necessity, utility, or good from the overruling necessity which regulates the law of individuals, we are of the opinion that the rightful taking of private property for use or destruction, when the public exigency demands it, by a military officer commanding any part of the public force, is an exercise of the right of eminent domain.

"The letter and spirit of the public law, and of the constitutional provision in this regard, require just compensation to be made in every case when private property is rightfully taken for public use, whether it be by legislative authority or under the powers necessarily exercised by those commanding our land and naval forces in time of war or imminent public danger. May private property be rightfully taken by a military officer, without legislative authority, for the public service, or destroyed to cripple and embarrass the enemy; or is he, in every case and under all circumstances, a trespasser? Every writer and every judicial decision gives an answer to these questions.

"Whenever the officer is justified the liability of the public is established. Property is taken without legislative authority, but by official warrant, and under urgent necessity, and for the general good. Courts approve the conduct of the officer and the executive rewards him with promotion for faithful and efficient performance of duty. The exigencies of war forbid that the legislature should provide for the precise circumstances under which the eminent rights of the State may be called into action. The fundamental law provides that private property shall not be taken for public use without just compensation. Is this provision of the Constitution answered when compensation is made for property taken under legislative authority and denied when taken by military officers acting rightfully under the proper functions of their office? We think not. The obligation to make compensation is coextensive with the right of the State to take private property for public use, and whenever it is taken by competent authority the obligation of the State can not be evaded.

Johnson v. United States (C. Cls. R., vol. 2, p. 415):

"To any one familiar with the decisions of this court, it is needless to say that here the claimant has mistaken his rights. This court has again and again held to the principle of the common law that the Government can not be sued in actions sounding in tort, nor made liable for the tortious acts of its officers. If a military officer left the path of his official duty to vex or oppress the claimant, he thereby became liable to the claimant, and might have been sued like all ministerial officers.

"But the court has also held to the principle of the common law that the Republic does no wrong, and to the provision of the Constitution, 'nor shall private property be taken for public use without just compensation;' and, by virtue of these, it always has been held that a party might recover upon the implied contract as though the property had been acquired under an agreement of purchase, leaving the price undetermined.

"Regarding this, then, as an action on an implied contract, we must determine what it is which the Government has taken. The claimant has given evidence of the value of the fee, and insists that it is the measure of his damages. The court is of a different opinion. We think that there is nothing to show such an intent on the part of the Government or to establish anything beyond the temporary occupation already pointed out. We therefore think that the measure of the damages must be limited to the value of this temporary occupancy, as though the claimant had leased and the Government had rented the premises, regard being paid to the nature of the occupancy and to the fact that the Government had the option of discontinuing the implied tenancy on any day or of retaining it indefinitely. This also is the rule which courts have adopted as the measure of damages in actions for mesne profits, and the only rule which can be made applicable to the case. We therefore must assume that at the time of the entry upon the premises the claimant was willing to lease and the Government was willing to rent the premises with the rights and privileges, and upon the conditions before enumerated, at the fair market value of an annual rent; and we must regard the claimant as bringing his action to recover this rent for the seven years preceding the commencement of his action."

Johnson v. United States (4 C. Cls. R., p. 259):

"When a person wrongfully enters upon an estate, he who has the right of possession may evict him; or, if one acquires an apparent right of possession, he who has the actual right may eject him at law and have damages in the nature of mesne profits for the withholding. For such possessory actions can not be brought against the Government. Though it enters against the consent of the owner and holds without having a right of property, it still holds rightfully under its right of eminent domain. The holding being lawful, the question is, Upon what terms does the Government hold? This question the Constitution answers by the words, 'just compensation.' The use and occupation are private property 'taken for public use,' and the supreme law of the land fixes the rent at a 'just compensation.' It is this provision of the Constitution which upholds our general doctrine of implied contract; for

damages quantum meruit are nothing more or less, in the absence of an express contract or of an appraisal of legislative discretion, than the 'just compensation' of the Constitution. We accordingly determine that, when the Government has entered upon the realty of a citizen, on his right of property being established the Government should be deemed to have entered as his tenant under an implied lease, whereof the 'just compensation' secured by the Constitution to those whose property is taken for public use should be the rent."

These two Johnson cases were again before the Court of Claims (see 8 C. Cls. R., p. 247), and there the court says:

"1. Ejectment, as a possessory action, does not lie against the Government, for the Government always has the 'right of possession,' founded either on a 'right of property' or on its right of eminent domain. But when, in an action in the nature of ejectment, the claimant's 'right of property' is established, the Government will be deemed to have entered as his tenant under an implied lease, whereof the 'just compensation' secured by the Constitution to those whose property is taken for the public use is the rent.

"2. When the Government has entered upon land, and holds under an implied lease, the measure of the damages must be limited to the value of the occupancy, as though the claimant had leased and the Government had rented the premises, regard being paid to the nature of the occupancy and to the fact that the Government holds the option of discontinuing the implied tenancy at any time, or continuing it indefinitely."

The Supreme Court of the United States, in the case of *Pumpelly v. Green Bay Company* (9 Wall., p. 166), by its headnotes 3, 4, and 5, declares the law to be as follows:

"By the general law of European nations and the common law of England it was a qualification of the right of eminent domain that compensation should be made for private property taken or sacrificed for public use.

"And the constitutional provisions of the United States and of the several States which declare that private property shall not be taken for public use without just compensation were intended to establish this principle beyond legislative control.

"It is not necessary that property should be absolutely taken, in the narrowest sense of that word, to bring that case within the protection of this constitutional provision. There may be such serious interruption to the common and necessary use of property as will be equivalent to a taking, within the meaning of the Constitution."

And Justice Miller, in the course of his argument (p. 177), uses the following language in regard to what is a taking for which constitutional compensation is to be made:

"The argument of the defendant is that there is no *taking* of the land within the meaning of the constitutional provision, and that the damage is a consequential result of such use or a navigable stream as the Government had a right to for the improvement of its navigation.

"It would be a very curious and unsatisfactory result if, in construing a provision of constitutional law, always understood to have been adopted for protection and security to the rights of the individual as against the Government, and which has received the commendation of jurists, statesmen, and commentators as placing the just principles of the common law on that subject beyond the power of ordinary legislation to change or control them, it shall be held that if the Government refrains from the absolute conversion of real property to the uses of the public, it can destroy its value entirely, can inflict irreparable and permanent injury to any extent, can, in effect, subject it to total destruction without making any compensation, because, in the narrowest sense of that word, it is not taken for the public use. Such a construction would pervert the constitutional provision into a restriction upon the rights of the citizen, as those rights stood at the common law, instead of the Government, and make it an authority for invasion of private right under the pretext of the public good, which had no warrant in the laws or practices of our ancestors."

Finally, in *ex parte Milligan* (4 Wall., p. 127), Judge Davis declares the law to be as follows:

"On the theater of active military operations, where war really prevails, there is a necessity to furnish a substitute for the civil authority, thus overthrown, to preserve the safety of the army and society, and as no power is left but the military, it is allowed to govern by martial rule until the laws can have their free course."

The honorable Third Auditor, to sustain his views, relies practically, if not entirely, upon the case of *Filor v. the United States* (9 Wall., p. 45) and the case of the *United States v. Russell* (13 Wall., p. 623).

To my mind these cases are not applicable to a claim like the one under consideration. The officers of the Quartermaster's Department at Key West, Fla., a State in rebellion, in January, 1862, desired the possession of Tift's wharf, at that place, and its appurtenances for the use of the United States. Tift was disloyal, known to be

such to the officers of the United States, and had left Key West and removed to Georgia with the intention of joining the Confederates, leaving a power of attorney in the hands of one Charles Tift to sell his property. Charles sold it to Filor and others, who took possession. They refused to lease the property to the United States. Thereupon, the commanding officer at Key West, for the purpose of effecting a lease of it, issued an order for its seizure for the use of the Quartermaster's Department of the United States Army.

Under the pressure of this order, Filor, acting for all parties interested with him, and Lieutenant Gibbs, of the United States Army, entered into an agreement that purported to lease the property to the United States for one year and longer thereafter, at an annual rent of \$6,000. This agreement was approved by the commanding officer at Key West. It was not approved by the Quartermaster-General of the United States Army, and, in fact, along in February, 1866, was disapproved by him. During nearly all of said period the property was occupied by the United States.

The doctrine of implied contract for possession of property taken by the United States for its use in a State not in rebellion never came up. On the contrary, it seems the case was expressly decided upon the ground that the deed was void, as a contract between enemies, and that the Quartermaster's Department had no authority to hire premises, the title to which was invalid from the circumstances stated and known to them at the time. I do not think the case is in point.

In the case of the United States *v.* Russell, *supra*, the situation of the parties and the finding of the court are essentially and wholly different. It was a case of the impressment of three steamers by direct order, in writing, of the quartermaster, acting for the United States at the time. The whole story may fairly be stated in a copy of one of the letters served upon the captain of one of the steamers, to wit:

TRANSPORTATION DEPARTMENT,
St. Louis, Mo., September 2, 1864.

SIR: Imperative military necessity requires the services of your steamer for a brief period. Your captain will report at this office at once, in person, first stopping the receipt of freight, should the steamer be so doing.

L. S. METCALF,
Captain and Assistant Quartermaster.

CAPTAIN OF THE STEAMER LIBERTY.

In pursuance of this order, the steamer was taken into the service of the United States and engaged for twenty-six days. Afterwards, it was taken again into the service under orders from another quartermaster. This is a clear case of impressment. The court held that there was no intent on the part of the United States to "appropriate" this steamer in the technical sense of the phrase, "appropriate," as defined in the Filor case, and the act of July 4, 1864. Compensation is prohibited to be made for the appropriation of any property in the States in rebellion. Under these circumstances, it is not surprising that the court rendered judgment, giving compensation to the owner of the boats for the time they were in use.

The headnote of the Russell case is as follows:

"Where the Government, in emergencies, takes private property into its use, a contract to reimburse the owner is implied."

And the court, in the course of its opinion, uses this language:

"Such a taking of private property by the Government when the emergency of the public service in time of war or impending public danger is too urgent to admit of delay, is everywhere regarded as justified, if the necessity for the use of the property is imperative and immediate, and the danger, as heretofore described, is impending, and it is equally clear that the taking of such property under such circumstances creates an obligation on the part of the Government to reimburse the owner to the full value of the service. Private rights, under such extreme and imperious circumstances, must give way for the time to the public good, but the Government must make full restitution for the sacrifice.

"Beyond doubt such an obligation raises an implied promise on the part of the United States to reimburse the owner for the use of the steamboats and for his own services and expenses, and for the services of the crews during the period the steamboats were employed in transporting Government freight pursuant to those orders. Indebitatus assumpsit is founded upon what the law terms an implied promise on the part of the defendant to pay what, in good conscience he is bound to pay to the plaintiff, but the law will not imply a promise to pay unless some duty creates such an obligation, and it never will sustain any such implication in a case where the act of payment would be contrary to duty or contrary to law."

Let us for a moment consider what these "extreme and imperious circumstances" were that justified the taking of this boat, for the Third Auditor places much stress upon this language, and apparently thinks there were no "extreme and imperious

circumstances" to justify the taking for use and occupation by our troops of the court-house of Cass County.

For the Third Auditor, speaking of the use and occupancy of the Cass County court-house, says:

"This evidence does not show that the public danger was immediate, imminent, and impending, and the emergency in the public service extreme and imperative, and such as would not admit of delay or resort to any other source of supply, and the circumstances do not appear to have been such as imperatively required the exercise of that extreme power in respect to the particular property occupied and appropriated by the Army." (See *U. S. v. Russell*, 13 Wall., 628).

In 1864 the wharf at St. Louis was lined with steamboats—probably not less than one hundred always in port. There were no "extreme and imperious circumstances" that exacted the taking of this one boat and the other two rather than any other three out of the hundred in port, fit for the purposes named.

Harrisonville is the county seat of Cass County. The court-house, during the war, we may readily believe to have been the largest, the most imposing, and convenient building in the town for the occupancy and use of soldiers. This, we may presume also, the commanding officer knew, and, acting thereon, he seized the court-house building rather than smaller and minor buildings occupied by the citizens, and which, when seized and occupied, would scatter his troops, much to military disadvantage.

I find, when fairly considered, nothing in the *Pilor* or *Russell* cases in conflict with the views cited by me from the various court reports, supra.

The clearest statement of the law, drawing the distinction between what property, in the broad sense, will be compensated for, and what will not be compensated for in time of war, is to be found in the case of the *United States v. Pacific Railroad* (120 U. S. Rept., p. 233), from which I cite. First as to what losses will not be compensated for by the Government, to wit:

"The war, whether considered with reference to the number of troops in the field, the extent of military operations, and the number and character of the engagements, attained proportions unequalled in the history of the present century. More than a million of men were in the armies on each side. The injury and destruction of private property caused by their operations, and by measures necessary for their safety and efficiency, were almost beyond calculation. For all injuries and destruction which followed necessarily from these causes no compensation could be claimed from the Government. By the well-settled doctrines of public law it was not responsible for them. The destruction or injury of private property in battle, or in the bombardment of cities and towns, and in many other ways in the war, had to be borne by the sufferers alone as one of its consequences. Whatever would embarrass or impede the advance of the enemy, as the breaking up of roads, or the burning of bridges, or would cripple and defeat him, as destroying his means of subsistence, were lawfully ordered by the commanding general. Indeed, it was his imperative duty to direct their destruction. The necessities of the war called for and justified this. The safety of the State in such cases overrides all considerations of private loss. *Salus populi* is then, in truth, *suprema lex*.

"These views are sustained in treatises of text writers, by the action of Congress, and by the language of judicial tribunals." (*Respublica v. Sparhawk*, 1 Dall., 357; *Parham v. The Justices*, 9 Geo., 341; *Taylor v. Nashville and Chattanooga Railroad*, 6 Coldwell, 646; *Mayor v. Lord*, 18 Wend., 126).

The same case on page 239 has the following in regard to what property will be paid for by the Government, and cites, as one of the authorities for the doctrine, the *Russell* case, relied upon by the Third Auditor. The citation is as follows:

"In what we have said as to the exemption of Government from liability for private property injured or destroyed during war, by the operation of armies in the field, or by measures necessary for their safety and efficiency, we do not mean to include claims where property of loyal citizens is taken for the service of our armies, such as vessels, steamboats, and the like, for the transport of troops and munitions of war; or buildings to be used as storehouses and places of deposit of war materials, or to house soldiers, or take care of the sick, or claims for supplies seized and appropriated. In such cases it has been the practice of the Government to make compensation for the property taken. Its obligation to do so is supposed to rest upon the general principle of justice that compensation should be made where private property is taken for public use, although the seizure and appropriation of private property under such circumstances by the military authorities may not be within the terms of the constitutional clause." (*Mitchell v. Harmony*, 13 How., 115, 134; *United States v. Russell*, 13 Wall., 623.)

This is the latest manifestation of the Supreme Court of the United States of the law in a case like the claim of Cass County, and yields obedience to the Constitution of the United States, in recognizing the general principle of justice, that compensation must be made where private property is taken for public use; and note this language: "Buildings to be used as storehouses and places of deposit of war

materials, to house soldiers, or to take care of the sick * * * in such cases it has been the practice of the Government to make compensation for the property taken."

In conclusion, if at the common law the King, as the fountain of justice, could do no wrong, still more imperative is it that in a republic the doctrine should be upheld that a republic will do no wrong as against its citizens. Under the law and the Constitution there was no wrong done when the Federal troops took possession and occupied the court-house of Cass County, Mo. They had a right, the highest right known to our Constitution and laws, so to do. The only wrong that could be done in this case would be to withhold compensation for the use thereof. The Constitution expressly declares that private property taken for public use must be compensated for. That mandate of the Constitution can only be complied with when a fair allowance for the use and occupation of the court-house for the time it was occupied by Federal troops, shall have been made in favor of the county court of Cass County and paid to them. The recommendation of the Third Auditor is overruled, and the sum of \$900 hereby allowed in favor of Cass County, Mo., the same to be paid to the order of the treasurer of that county. Claim for damages being unliquidated, not considered and not allowed.

C. H. MANSUR,
Second Comptroller.

[Memorandum for the Comptroller in the case of the Taylor Hotel Company—Claim No. 124048.]

TREASURY DEPARTMENT,
Second Comptroller's Office.

There can not well be any question or controversy as to the facts. The Auditor's report in the main gives a fair abstract of the evidence generally:

The claimant, the Taylor Hotel Company, is an incorporated company, incorporated by the legislature of Virginia.

The hotel property called the "Taylor House" is in the town of Winchester, Va., a very handsome property, and elegantly furnished at the time the Government occupied it, as the evidence abundantly shows.

When General Milroy's army entered Winchester on December 28, 1863, the surgeon and quartermaster of the advance brigade, under very pressing emergency, hired the hotel as "the most available and suitable house they could find"—to use the words of the surgeon himself at the time. The evidence shows clearly, it seems to me, that the property was not seized, or appropriated, but was taken and occupied under a contract to pay an annual rent of \$4,000.

When the quartermaster and surgeon rode up to the Taylor House alone they found the secretary of the company, who represented the owners, and the landlord, then in possession, on the sidewalk. They told the landlord that they were looking for a house suitable for a hospital; that they had a large number of sick and wounded soldiers, and wanted the house at once.

Well, Mr. Cartwell (the landlord) said: "My lease will expire in three days, but the owners have leased the house for next year to Mr. Swan here." The surgeon then turned to Mr. Swan and asked what were the terms of his lease. Mr. Swan replied that he had leased the property for the year 1864, beginning January 1, at a rent of \$4,000 for the house furnished. The surgeon then said to Mr. Moore, the representative of the owners, that the Government could afford to pay as much for the property as a hospital as he, Mr. Swan, could for a hotel; and stated emphatically that the Government would pay it.

The Auditor lays stress upon the fact, as he understands it, that the negotiation was conducted by the surgeon, who, he says, was not authorized to contract; and not by the quartermaster who was so authorized.

Although, in the view I take of this case, it does not matter a particle if neither of the officers was properly authorized to make contracts, and did not, in fact, make this contract properly; yet certainly the evidence shows that both officers acted together, and made such contract as was made in this case. Several intelligent persons, besides the principal actors on the occasion, were present and have testified in the matter. They all substantially concur that a mutual understanding was had between the two officers on one part and the owner, with the two landlords, on the other part. One of the witnesses, a man of age and character, and evidently a careful and cautious witness, after reciting the facts in detail, concludes thus: "I can state nothing further than this. That hotel was not taken possession of by military force; there were no armed soldiers there. The parties agreed among themselves. Mr. Swan agreed to give up his bargain for the hotel, and Mr. Cartwell agreed to move out. Dr. Pixley and the quartermaster agreed to take it at

\$4,000 and pay the hotel company for it. This is the full substance of all that took place at the time." (Deposition of Mr. Evans.)

I do not know how a more just and fair summary of the evidence in the matter can be made, than is made by the words of this witness that I have quoted. All the testimony in the case, all the subsequent conduct of the parties show that there was a complete meeting of the minds of the parties—a consensus mentium, as Comptroller Butler expressed it. No formal contract was executed; the circumstances forbid it. The urgency was such that the agreement was scarcely completed before the beds of the house were occupied by the wounded soldiers.

It is clear that the parties intended that a formal contract should be afterwards made. The surgeon expressly stated so.

A memorandum was made on the spot, and each of the three succeeding surgeons that superintended the hotel hospital at the end of his term gave a written certificate to the secretary of the hotel company stating the length of time he had been in possession, and that he occupied under the original agreement to pay at the rate of \$4,000 per year. It is unfortunate that all of these written certificates have been lost, but the circumstances of the loss are fully and satisfactorily explained, and the contents of the lost certificates are fully proven by persons both interested and disinterested. The contents of these papers confirm and corroborate the testimony of all the witnesses that the parties amicably came to terms, made an agreement—contract—as to the taking, use, and occupation of the hotel property as an army hospital.

But the Auditor holds that the parties that made the agreement were not authorized to contract on behalf of the Government, and so no contract was made, and no obligation was imposed upon the Government thereby. He is partly right and partly wrong. He goes too far. The law on this matter is well settled.

Where the law provides that certain officers or agents shall have authority to bind the Government by contract, any contract made by such officer or agent in accordance with the provisions of the law giving him the authority is binding in all respects upon the Government. But where the property contracted for or acquired for the use of the Government was acquired by an officer or agent not authorized to make such contract, then the Government is not bound by the terms of the contract; but if the Government uses the property and enjoys the benefit of the contract, though not bound by its terms, it is bound to pay a reasonable price for the property so used.

In *Clark v. The United States*, the Supreme Court says:

"The acts of Congress (now Revised Statutes, section 3744) which makes it the duty of the Secretary of War, etc., * * * to require every contract made by them severally on behalf of the Government, or by officers under them appointed to make such contracts, to be reduced to writing and signed by the contracting parties, is mandatory, and in effect prohibits and renders unlawful any other mode of making the contract. Where, however, a parol contract has been wholly or partly executed on one side, the party performing will be entitled to recover the fair value of his property or service as upon an implied contract for a quantum meruit." (*Clark v. The United States*, 95 U. S. R., 539.)

So that although claimant can not recover the \$4,000 per annum, because that was the rent to be paid by the terms of the agreement, he may recover whatever is shown to be a reasonable rental. That value is clearly shown and is not disputed.

The Auditor denies the jurisdiction of the accounting officers. He holds that they are prohibited from paying this claim by the provisions of section 300 B of the Revised Statutes; that is, the act of February 21, 1867, an act to declare the sense of the act of July 4, 1864. The words of the section are these: "But the provisions of the above two sections shall not authorize the payment of claims for the occupation of or injury to real estate in any State declared in insurrection during the rebellion."

The two sections referred to are the act of July 4 and the act of 1867, as taken into the revision. These provisions have caused a good deal of discussion and some difference of opinion, but their meaning and application have long been settled by the courts, the Attorney-General, and the accounting officers.

The courts have held, in cases where the rights of war authorize seizure, yet if the agent of the Government instead of seizing in the sense of such appropriation or occupation acquired the property or the use of it under either an express or implied contract to pay for it, that then such was not an appropriation or occupation within the terms of these acts limiting or qualifying the jurisdiction of the accounting officers.

(See opinion of Supreme Court in *United States v. Russell*, 13 Wall., 623; opinion of Court of Claims in *Green's Executors v. United States*, 18 C. Cls. R., 93; opinions of accounting officers in *Alex., Lou. and Hamp. R. R. Co. v. United States*; *Newman and Van Hoffman's case*, *Rice's Admr.*, and others.)

In considering the question of jurisdiction, then, the test is, was there an agreement to pay compensation? If there was, then the accounting officers have jurisdiction.

Having jurisdiction then because this was not a case of seizure, the only remaining inquiry is, What is claimant entitled to be paid? Admitting that the Government is not bound to pay the amount agreed upon by the officers not authorized to contract, yet all the evidence shows that by virtue of the transaction the Government had the benefit of what was worth \$4,000 per annum.

This is the whole case except as to the claim for the furniture, which it is clearly proved was almost all carried off and disposed of by the officers and servants of the Government. There is some showing that a considerable part of this furniture was afterwards recovered by the agents of the Government, sold, and the proceeds paid into the Treasury; but this is not proven by the evidence in the case. It does not matter. The fact—which is proven—that the officers of the Government while in charge of the property, did dispose of the furniture for their own use, and did not return it to the owner when the premises were delivered up, at the end of the occupation by the Government, clearly requires the Government to make good the loss. The Government is a bailee for hire, and as such is subject to the rules that apply to other persons.

The case of the United States *v.* Bostwick, a case that originated in this District of Columbia, is on all fours with this present case. (*U. S. v. Bostwick*, 94 U. S. Rept., 53.)

Such is the long-established rule in the State courts as well. (See *Jones v. Morgan*, 94 N. Y., 4.)

I recommend therefore that the claim, in both parts, be allowed and reported to Congress.

For rent of house.....	\$9,544.33
For furniture lost.....	5,160.11
Total	14,704.44

But that this allowance shall be taken in full satisfaction of all claim whatever arising out of or connected with the occupancy both as to real and personal property.

A. THOMAS, *Revising Clerk.*

SEPTEMBER, 1894.

TREASURY DEPARTMENT, OFFICE OF THE COMPTROLLER,
Washington, D. C., October 27, 1894.

SIR: I have made an examination of the questions submitted in the matter of the Taylor Hotel Company, Claim No. 124048.

I have read the statement prepared by Judge Thomas, of the miscellaneous division, and after reading it and a hasty review of the acts of Congress of July 4, 1864, and February 21, 1867, I was inclined to believe that the claim should be disallowed. A careful investigation, however, leads me to a different conclusion, and I believe it should be reported for allowance.

If the contract was made by parties authorized to make such a contract it was binding. There is nothing before me to show that the parties who leased the premises were not authorized to lease them, and upon that point I infer the evidence submitted was satisfactory, I therefore pass that phase of the case.

There remains then but one question to be disposed of. Admitting the contract valid if made in territory not in rebellion during the war of 1861–1865, is it valid when made in territory confessedly disloyal in a time of actual hostilities?

A narrow construction of the statutes of 1864–1867 *supra* would answer in the negative, but upon a critical examination I find that a distinction has been made between property seized by an officer or soldiers in pursuit of supplies and a contract made by parties authorized to make contracts.

The principle governing has been very clearly stated by Attorney-General Evarts in *Rolling Case* (12 Opinions of the Attorney-General, 439), wherein he says that “the act (July 4, 1864) does not comprehend accounts founded upon express contracts for the supplies of the Army made by the proper Government agents within the scope of the army appropriation acts. No legislation was necessary at the time to provide for the settlement of claims of this character, nor could any doubt have been entertained by Congress of the authority of the proper officers of the Government to adjust and pay them. A claim arising upon such a contract can not properly be said to originate in a State in insurrection, although the contract may have been performed by one of the rebel States.”

He further says in the same opinion, “The declaratory act of 1867 * * * does not extend to accounts based upon contracts made by duly authorized agents of the United States, the performance of which on the part of the Government considerations of policy and good faith alike seem to require.”

The Court of Claims approves above statement and recognizes the doctrine therein expressed in *Green v. United States* (18 C. Cls. R., 93).

It is my opinion that the recommendation made by the chief of the miscellaneous division should be adopted.

Very respectfully,

Hon. CHAS. H. MANSUR,
Assistant Comptroller of the Treasury.

J. W. NICHOL,
Chief Law Clerk.

OFFICE OF AUDITOR FOR THE WAR DEPARTMENT,
November 1, 1894.

This claim was allowed by the Comptroller October 27, 1894, in the sum of \$9,544.33, without further remarks, suspending the item for personal property.

List referring to some of the settlements made by the accounting officers, after the passage of the act of February 21, 1867, for occupation of real estate for barracks, hospitals, camps, warehouses, stables, wharves, forts, etc., in the loyal States, and during the rebellion, the occupation not being under lease or express contract.

[This list extends only to part of 1874. All such allowances made after the passage of the act of June 20, 1874, were reported to Congress for appropriations, and completed lists of such settlements will be found in each of the annual reports of Congress]:

No. of claim.	No. of settlement.	Year of settlement.		No. of claim.	No. of settlement.	Year of settlement.	
14946	5022	1867	Trustees Baptist Church.	22322	6650	1871	Phillips.
14947	5453	1867	Daniel Carroll.	20505	6892	1871	Ladonius.
15307	5496	1867	Jacob Rupp.	18408	7173	1871	W. A. Hughes.
15325	6652	1868	S. O. Baker.	20629	7322	1871	Bank of Kentucky.
15105	7205	1868	John Moss.	22947	7447	1871	W. W. Rapley.
15137	7737	1868	University of Missouri.	22792	7448	1871	Galt.
17801	8909	1868	D. Hazelrigg.	20568	7461	1871	Corbin and others.
17844	37	1869	S. P. McCurdy.	23055	7675	1871	Scott, deceased.
18120	285	1869	Estate of J. C. White.	23785	8531	1872	Moreland.
18290	426	1869	German Reformed Church.	21482	9219	1872	Grant, trustee.
18308	540	1869	Birdseye Trustee (Point Lookout cases).	25141	9804	1872	Todd and 1 other.
18077	922	1869	Robert Wyman.	25132	9823	1872	Clark, administrator.
18134	1104	1869	B. S. Barnes.	23418	9847	1872	Weigand.
18610	1260	1869	A. and E. Dodge.		9950	1872	Faulconer.
18668	1121	1869	James A. Dawson.	25152	9978	1872	Wadsworth.
18807	1280	1869	Wm. Dodd.	25135	9984	1872	Wilson, executor.
19359	1581	1869	Trustees Columbian College.	25138	408	1872	Mitchell.
18425	1699	1869	— Coffin.	25291	997	1872	Harrisburg Theological Seminary.
19428	1750	1869	W. C. Bayley.	25278	1248	1872	Hanley.
18288	1922	1869	Kentucky Mechanical and Agricultural Association.	25597	1354	1873	Elliot and 1 other.
18457	1939	1869	J. Younst.	25558	1694	1873	Cherrington and others.
	2233	1869	Female Seminary of Hagers-town.	20954	1708	1873	Turner.
19353	2893	1869	Susan V. McNamee.	23809	1808	1873	Dunker, administrator.
19305	3071	1870	Milton Gordon.	27213	2759	1873	Jordon.
18192	3087	1870	G. Spratt.		3187	1873	Howard, executor.
19369	3098	1870	D. Mahoney.	28109	5988	1874	Presbyterian Church, Paducah, Ky.
	3106	1870		28458	6387	1874	Baptist Church, Richmond, Ky.
	3558	1870	W. B. Todd.	28980	6604	1874	Rittenhouse and 1 other.
19289	3701	1870	Jacob Korb.	27194	7445	1874	Trinity Church, Washington, D. C.
	4002	1870	J. K. Woodward.				Court-house, Warren Co.
19628	4066	1870	Robt. and Geo. Gilmor.	27303	7650	1874	Christian Church.
20677	4268	1870	Sisters of the Visitation.	27828	7731	1874	Homiller.
21134	5686	1871	Monahan and Hite.	28414	8472	1884	Houmler.
20637	5731	1871	Phillips—Lynch.	28146	8598	1874	Counselman.
21614	6040	1871	Estate of Thos. Corcoran.	28382	8797	1874	White, administrator.
	6042	1871					

COLLECTING INTERNAL REVENUE.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, D. C., February 12, 1895.

SIR: In reply to request made to me by the subcommittee when I was before the Committee on Appropriations last week, and also to telegram of this date, in regard to the deficiency appropriation of \$100,000 asked for by this office for salaries and expenses of collectors and deputy collectors, etc., for the current fiscal year, I have

the honor to call your attention to the fact that the estimate of this office of the amount necessary for that purpose for the fiscal year ending June 30, 1895, was \$1,817,500. Congress appropriated but \$1,710,000, reducing the amount estimated by \$107,500, it is presumed, on the ground that expenditures from that fund would be reduced by about that amount by reason of dispensing with the services of the sugar-bounty force paid therefrom.

The act appropriating the sum of \$1,710,000, provided, however, that it should cover "any necessary expenses under the act of October 1, 1890, respecting bounty on sugar," thus requiring this office to pay out of said appropriation quite a large sum for salaries and expenses of deputy collectors and inspectors in the field, and for salaries of employees in this office, the aggregate of which can not be definitely determined until the work provided for in the act referred to shall have been completed.

In addition to the above the increase in the tax upon distilled spirits has, in some sections of the country, made necessary the employment of additional deputies for the purpose of preventing the evasion of said tax.

You are also advised that it has always been found necessary to increase expenses paid from the appropriation referred to during the last quarter of each fiscal year, for the purpose of looking after evaded special taxes. This involves the employment of the entire number of deputies allowed by law, during the quarter named, and the payment of a considerable sum for traveling expenses.

The quarterly reports of expenditures for the first two quarters of the present fiscal year show that this office is exceeding the sum appropriated in a ratio which will aggregate about \$100,000 by the close of the year, making the sum requested necessary.

In regard to the sum of \$500 asked for on account of deficiency in the appropriation for the punishment of violations of internal-revenue laws, for the fiscal year ending June 30, 1894, I have to advise you that since this recommendation was made accounts have been examined and adjusted in this office which will warrant me in reducing that estimate from \$500 to \$200, to settle up outstanding claims against this fund, which amount I respectfully ask may be provided.

Very respectfully,

JOS. S. MILLER, *Commissioner*.

HON. JOSEPH D. SAYERS,

Chairman Committee on Appropriations, House of Representatives.

WILMINGTON, DEL., PUBLIC BUILDING.

TREASURY DEPARTMENT, OFFICE SUPERVISING ARCHITECT,
Washington, D. C., February 11, 1895.

SIR: In compliance with your verbal request of the 9th instant I have the honor to make the following statement relative to the United States court-house, post-office, etc., building at Wilmington, Del., with special reference to the item of \$50,000 which was included in the estimate for deficiency appropriations for the fiscal year ending June 30, 1895, for the completion of the building.

Act of Congress dated May 5, 1890, extended the limit of cost of the site and building to \$250,000. In pursuance of said act sketch plans and detailed estimates were prepared in this office, which plans and estimates were approved August 12, 1890. The approved estimate contemplated a building having basement, three stories, and tower, the exterior walls to be brick, faced with limestone or sandstone in the basement and first story, and in the other stories and the tower the walls to be faced with pressed brick.

Working drawings were prepared for the basement and area walls of the building, proposals invited therefor, and contract for the work awarded in April, 1891, and the Supervising Architect, in deference to the wishes of Hon. Anthony Higgins of the United States Senate, selected Brandywine granite for the facing of the exterior walls. This caused an expenditure of \$3,188.30 in excess of the office estimate for this portion of the work.

Working drawings were then prepared for the superstructure of the building, showing stone facing throughout, and proposals invited for the same. Bids were also invited contemplating the use of Brandywine granite for the facing—this action being taken at the request of Hon. Anthony Higgins, Hon. George Gray, Hon. T. F. Bayard, and other prominent citizens of Delaware. The lowest bid received was for sandstone, and was within the office estimate for the work, but in order to comply with the request of the said citizens, the Supervising Architect directed that Brandywine granite should be used, and also changed the design of the building, simplifying it to reduce the expense caused by the use of the said granite.

Proposals were again invited for the work, based upon the modified design, and contemplating the use of the said granite, the lowest of which was \$14,743.95 in excess of the office estimate. It was nevertheless decided to award the contract to

the lowest bidder using Brandywine granite, and this action was taken August 16, 1892. It may be stated, in this connection, that it would appear from the records of this office that there was in contemplation the sale of the old custom-house, the proceeds of the sale to be made available for the completion of the new building, in addition to the limit already fixed, and it was thought that with this additional amount the building could be completed, and office letter of July 19, 1892, to the Hon. John W. Causey, so stated.

No such legislation has, however, as yet been enacted.

The balance of the appropriation available on December 1, 1894, for the completion of the building was \$32,275.94, and it is estimated that to complete the work yet to be done, as contemplated by the original estimate, would cost \$58,979.25, thus leaving a deficiency of \$26,703.31.

From the above it will be seen that the deficiency on this building was caused by the substitution of Brandywine granite for the sandstone and pressed brick facing contemplated by the estimate, and by the additional contingent expenses caused by the preparation of new drawings and specifications, the readvertising for proposals and for the payment of the contingent expenses incident thereto; and it is believed that had the building been constructed as originally designed and in accordance with the approved estimate, it could have been completed within the limit of cost.

When the work upon the preparation of the plans for the interior finish was begun, after due consideration being given to the design of the building and its dignified appearance caused by the use of granite, it was decided that it would be to the best interest of the Government to finish the interior of the building in a manner so as to conform with the high grade of work and appearance of the exterior, and an estimate was made of the cost of supplying the building with hard wood for the joiner work and plate glass, using marble and wood wainscoting, marble tiling, and a better grade of work throughout; and it was found that this would cause an additional expenditure of \$23,296.69, or a total deficit of \$50,000. This amount was accordingly included in the deficiency estimates, as it was believed that it would be to the best interest of the Government to complete the building in a first-class manner throughout.

In reply to your request as to the cost of the plans for this building in this office, I have to state that there has been expended in this office \$10,615.66. This amount, however, includes the cost of the preparation of the plans, the photographic duplication of the same, the preparation and duplication of the specifications, the cost of advertising, the making of the contracts and the payment for all clerical work in connection therewith, under authority granted by the general act of Congress appropriating \$200,000 for the payment of civil engineers, draftsmen, computers, and other skilled labor in this office, and in which provision is made for the equitable charge therefor against the various appropriations for public buildings.

Respectfully, yours,

G. E. KEMPER,
Acting Supervising Architect.

Hon. W. C. P. BRECKINRIDGE,
Chairman Subcommittee on Appropriations, House of Representatives.

CHARLESTON, S. C., PUBLIC BUILDING.

TREASURY DEPARTMENT, OFFICE SUPERVISING ARCHITECT,
Washington, D. C., February 11, 1895.

SIR: In compliance with your verbal request while before your committee on Saturday morning, I have the honor to make the following statements relative to the final settlement with Mr. D. A. J. Sullivan, under his contract of January 13, 1890, for stone and brick work, etc., for the superstructure of the post-office, court-house, etc., at Charleston, S. C., and to the waiving of penalty for the delay in the completion of the work embraced therein beyond the time fixed by the terms of contract.

The contract of Mr. Sullivan was accepted January 13, 1890, in the sum of \$134,000, the work embraced therein to be completed within two years, under a penalty of \$50 per diem for each day's delay not occasioned by the Government.

On February 25, 1889, the Department accepted a contract with Messrs. McCarty & Baldwin for the concrete foundations to said building, and under date of April 10, 1889, entered into a contract with Messrs. Lane & Melnati for the basement and area walls.

In November, 1889, the work upon the concrete foundations and the basement and area walls was reported as not being in accordance with the specifications, and after a long correspondence between the office and the contractors, the Department, under date of July 12, 1890, ordered the work under both contracts taken down and rebuilt in accordance with the terms thereof, the renewing of which prevented Contractor

Sullivan from getting possession of the building to begin the work embraced in his contract until June, 1891. It was claimed by the contractor, and corroborated by the statement of the present superintendent of the building, as well as by the records of this office, that Mr. Sullivan was greatly hindered in various ways in the prosecution of his work during the incumbency of Superintendent of Construction Carlos J. Stolbrand, some of which were permitting material to be placed in the building, rejecting it and requiring the contractor to take it down and replace it, and a general objection to the methods adopted by the contractor. This was carried to such an extent that it became necessary for the office to send on two occasions one of its inspectors for the purpose of adjusting matters between them.

The present superintendent of the building, in his final report to this office of September 7, 1894, states that the work was completed to his entire satisfaction on August 23, 1894, and from his knowledge of all the parties engaged on the work before his appointment to the charge thereof that there is no doubt in his mind but that Contractor Sullivan was obstructed in the performance of his work by other contractors, and by the officers representing the Government making unjust demands upon him. Believing such to be the fact, the Department did not consider it fair or equitable to enforce the penalty clause for delay.

Under date of September 21, 1894, Mr. Julius C. Holmes, inspector of public buildings, states that during his examination of the work of the public building at Charleston he learned that the bondsmen of Mr. Sullivan had paid out of their private funds the sum of \$47,000, and after a careful perusal of the files of the office of the superintendent of said building he confirms a statement of the superintendent that the Government has sustained no material loss, and recommends the payment of the balance outstanding.

With a full knowledge of all the facts in the case, which have been but briefly noted in the foregoing statements, this office on October 24, 1894, laid before the Secretary of the Treasury a brief statement thereof, and recommended that the penalty for delay, prescribed by the terms of contract between the Government and Mr. Sullivan, be waived and authority given for the issue of a voucher in the full amount of the balance due and outstanding thereunder, which recommendation the Secretary approved.

The original amount estimated for the contingent force at the building during its construction was \$22,061. The amount expended for contingent force at the building to January 31, 1895, was \$28,133.32. It is estimated that \$15,000 will be required for said force from the 1st of February, 1895, to the date of completion of the building. The total number of days of delay in the completion of the work embraced in Mr. Sullivan's contract was nine hundred and fifty-two, at \$50 per diem, amounting to \$47,600.

Respectfully, yours,

C. S. KEMPER,
Acting Supervising Architect.

Hon. JOSEPH D. SAYERS,
Chairman Committee on Appropriations, House of Representatives.

MARSHALS, SPECIAL EXPENSES OF.

DEPARTMENT OF JUSTICE,
Washington, D. C., December 15, 1894.

SIR: Your letter of December 7, 1894, transmits a request for statements to be sent to the committee showing "the various properties, with the names of the corporations owning them, in the possession of receivers appointed by the courts of the United States, and the courts in which said receivers were appointed."

In reply it may be stated that the Department has not a list of the various properties, with the names of the corporations owning them, in the hands of receivers, appointed by the United States courts, whether circuit or district, in which receivers were appointed. In this reply there is no wish to evade any item of the inquiry or to conceal any matter connected with the inquiry. The clerks of the United States courts are the only officials who can give the correct information. An effort to collect from them what is desired and tabulate their answers when received for report to Congress could hardly be accomplished till late in the present session. The clerks of the courts not being under the control of this Department, they would only report upon the order of the judge, and as such work is without compensation some delay might be expected at their hands in complying with the Department request.

The Department was officially advised that property in the hands of receivers was in jeopardy; that the laws of the United States were violated and defied, and that the ordinary forces of the marshals were wholly inadequate to enforce the orders of

the court. Immediate action was imperatively demanded. Under these circumstances, and upon a representation of the facts, instructions to the marshals were given to employ sufficient force to carry out the orders of the court and to uphold the laws. It is evident that the ordinary provisions for the payment of marshals' accounts under usual circumstances were not applicable in these cases. From time to time, therefore, on the requisitions of the marshals, funds have been advanced to them to defray the necessary expenses, with specific instructions that the accounts must first receive the special approval of the court. It should perhaps be stated incidentally that these expenses covered a period of several months, commencing from the time of the "commonwealer" disturbances.

"(The sums expended, respectively, in the protection of said properties, and the dates and objects of said expenditures.)"

Answer. The Department furnishes in Exhibits A and B the amounts which have been advanced to the marshals of the different judicial districts out of the appropriation for protecting property in the hands of receivers for the fiscal years 1894-95 and 1894, with the dates when the advances were made; but it can not apportion the advances so as to show what kind of expenses were paid off by the marshals. This can only be ascertained by a careful analysis of the accounts that have already been examined and paid and are now on file in the Treasury, or those awaiting examination by this Department and those in the marshals' hands yet unpaid, awaiting a deficiency appropriation. In making requisitions for advances for the purpose above indicated the marshals did not specify the character of the accounts in their hands, but simply asked for amounts to cover all the claims that were ready to be paid. To completely analyze all the accounts that have been rendered, which are now in the Department, and those in the hands of the marshals, would require the labor of several clerks and would consume at least a month or two in the preparation of a statement which would fully answer the inquiry.

It might be borne in mind that the special appropriation for protecting property has only been used to pay expenses incurred by reason of these disturbances, and any fees that were earned in executing orders of the court are paid from the regular appropriation provided for that purpose.

"The sums for which the United States are now liable for the protection of said properties, respectively."

Answer. The amounts for which the United States are now liable under the appropriations mentioned are set forth in Exhibit C, as reported by the marshals.

In answer to inquiry 4, the Department states that it is impossible to estimate the amounts expended, or for which the United States are liable in the protection of properties not in the possession of receivers, or the causes for such expenditures and the dates thereof, except that where properties were not in the hands of receivers the expenditures were for executing the interstate and postal laws under the orders of the United States courts, and whatever protection was granted to roads not in the hands of receivers of the courts was not granted for the benefit of the roads, but was an incidental protection which was absolutely necessary to enforce the laws of the Government in interstate and postal matters. The main object of the court, acting through the marshal and his deputies, was to enforce obedience to the laws of the United States, to do which it was necessary to see that the roads were protected so far as was needed for a proper execution of the laws. To this extent the protection was given, and no more than what was incidental to the main object of executing the laws.

In answer to inquiry 5, the Department states that it is impossible to give the names or number of "persons arrested or detained by the order of the United States courts in the protection of property in the hands of receivers of said courts, or the cause of such arrests and detentions, and the expenses thereof," for reasons indicated in reply to No. 3.

The amounts paid in the various districts, respectively, for fees of jurors and for fees of witnesses during the fiscal year 1895 are presented by Exhibits D and E.

It is impracticable to furnish the information as desired in No. 7, as the accounts of marshals for even the first quarter of the fiscal year 1895 have not all been received.

The expenses for transportation of prisoners to places of imprisonment are payable from "Fees and expenses of marshals," not from "Support of prisoners." To obtain the desired data letters would have to be sent to all the marshals asking for the information.

The cost of transportation of prisoners released from penitentiaries (payable from "Support of prisoners") is estimated to be about \$24,000 a year.

Very respectfully,

Attorney-General.

Hon. W. C. P. BRECKINRIDGE,
Chairman Subcommittee on Deficiencies,
Committee on Appropriations, House of Representatives.

PROTECTING PROPERTY IN THE HANDS OF RECEIVERS, UNITED STATES COURTS,
1894.EXHIBIT A.—*A statement showing the advances to the United States marshals for certain districts.*

Alabama, northern district, November 16, 1895.....	\$10,000.00
Colorado, September 10, 1895.....	\$1,268.20
Colorado, September 29, 1895.....	13,718.85
	<hr/> 14,987.05
Idaho, August 29, 1895.....	8,696.68
Illinois, northern district, December 1, 1895.....	3,000.00
Kansas, November 15, 1895.....	4,676.62
Minnesota, September 15, 1895.....	6,393.00
Minnesota, November 15, 1895.....	27,000.00
	<hr/> 33,393.00
Montana, November 16, 1895.....	1,000.00
Nebraska, September 15, 1895.....	10,000.00
Nebraska, November 15, 1895.....	5,500.00
	<hr/> 15,500.00
Ohio, northern district, September 10, 1895.....	1,745.76
Ohio, northern district, November 15, 1895.....	4,500.00
	<hr/> 6,245.76
Oklahoma, November 16, 1895.....	4,092.00
Oklahoma, November 24, 1895.....	1,034.00
	<hr/> 5,126.00
Oregon, November 21, 1895.....	493.50
Tennessee, western district, November 15, 1895.....	16.90
Washington, November 15, 1895.....	15,000.00
Wyoming, September 28, 1895.....	6,836.75
	<hr/> 124,972.26
Total.....	

PROTECTING PROPERTY IN THE HANDS OF RECEIVERS, UNITED STATES COURTS,
1894-1895.EXHIBIT B.—*A statement showing the advances to the United States marshals for certain districts.*

Arizona, August 30, 1895.....	\$4,000.00
Arkansas, eastern district, August 21, 1895.....	8,000.00
California, northern district, September 10, 1895.....	10,200.00
Colorado, September 10, 1895.....	15,000.00
Idaho, August 29, 1895.....	2,088.77
Illinois, northern district, August 28, 1895.....	\$25,000.00
Illinois, northern district, September 10, 1895.....	25,000.00
Illinois, northern district, September 18, 1895.....	25,000.00
Illinois, northern district, December 5, 1895.....	2,000.00
	<hr/> 77,000.00
Illinois, southern district, September 20, 1895.....	3,500.00
Indiana, August 22, 1895.....	15,000.00
Iowa, northern district, December 4, 1895.....	70.00
Michigan, eastern district, August 20, 1895.....	3,467.34
Minnesota, September 15, 1895.....	15,607.00
Missouri, eastern district, September 7, 1895.....	7,146.52
Missouri, western district, August 22, 1895.....	16,000.00
Montana, August 27, 1895.....	10,000.00
Nevada, August 31, 1895.....	4,000.00
New Mexico, August 20, 1895.....	6,000.00
North Dakota, August 29, 1895.....	10,000.00
Ohio, northern district, September 24, 1895.....	5,000.00
Tennessee, western district, August 29, 1895.....	1,704.00
Washington, August 23, 1895.....	23,000.00
Washington, August 28, 1895.....	11,000.00
	<hr/> 34,000.00
Wisconsin, eastern district, September 20, 1895.....	2,265.00
Wyoming, August 27, 1895.....	2,000.00
	<hr/> 251,998.63
Total.....	

EXHIBIT C.—*Statement of amounts needed for protecting property in the hands of receivers, United States courts, 1894-95.*

Alabama, northern district.....	\$10.00
California, northern district.....	13,209.00
California, southern district.....	18,756.00
Idaho	25,000.00
Illinois, northern district.....	15,000.00
Illinois, southern district.....	15,000.00
Indian Territory.....	7,000.00
Iowa, southern district.....	70.00
Michigan, western district.....	516.00
Montana.....	10,000.00
Nebraska.....	4,500.00
Ohio, northern district.....	6,000.00
Ohio, southern district.....	4,180.00
Utah.....	3,014.70
Washington.....	17,713.55
Total.....	139,969.25

EXHIBIT D.—*A statement showing the expenses of the United States marshals for jurors incurred in the fiscal year 1895.*

Alabama, northern district...	\$5,500.00	Nevada	\$2,250.00
Alabama, middle district.....	4,000.00	New Hampshire.....	1,500.00
Alabama, southern district...	3,000.00	New Jersey.....	2,000.00
Alaska	2,000.00	New Mexico.....	13,000.00
Arizona.....	5,000.00	New York, northern district..	3,600.00
Arkansas, eastern district....	9,200.00	New York, eastern district ..	2,000.00
Arkansas, western district...	19,000.00	New York, western district ..	4,000.00
California, northern district ..	3,500.00	North Carolina, eastern district ..	2,000.00
California, southern district ..	5,500.00	North Carolina, western district ..	5,200.00
Colorado.....	4,000.00	North Dakota.....	5,000.00
Connecticut.....	1,100.00	Ohio, northern district.....	4,000.00
Delaware.....	1,500.00	Ohio, southern district.....	3,500.00
District of Columbia, supreme court	12,000.00	Oklahoma.....	9,000.00
Florida, northern district.....	6,000.00	Oregon.....	4,000.00
Florida, southern district.....	2,500.00	Pennsylvania, eastern district ..	5,920.00
Georgia, northern district.....	5,500.00	Pennsylvania, western district ..	8,800.00
Georgia, southern district.....	7,000.00	Rhode Island.....	400.00
Idaho.....	4,500.00	South Carolina.....	5,900.00
Illinois, northern district.....	4,500.00	South Dakota.....	5,500.00
Illinois, southern district.....	7,000.00	Tennessee, eastern district....	5,020.00
Indiana.....	3,500.00	Tennessee, middle district....	3,000.00
Indian Territory.....	8,000.00	Tennessee, western district ..	4,500.00
Iowa, northern district.....	6,379.00	Texas, northern district.....	4,400.00
Iowa, southern district.....	9,000.00	Texas, eastern district.....	11,000.00
Kansas.....	6,178.00	Texas, western district.....	8,000.00
Kentucky.....	8,000.00	Utah.....	4,000.00
Louisiana, western district...	1,500.00	Vermont.....	1,500.00
Maine.....	2,000.00	Virginia, eastern district.....	2,000.00
Maryland.....	3,000.00	Virginia, western district....	7,000.00
Massachusetts.....	6,500.00	West Virginia.....	8,500.00
Michigan, eastern district.....	6,300.00	Washington.....	10,500.00
Michigan, western district....	6,000.00	Wisconsin, eastern district....	1,750.00
Minnesota.....	13,000.00	Wisconsin, western district....	4,921.20
Mississippi, northern district..	5,500.00	Wyoming.....	2,000.00
Mississippi, southern district..	4,080.00		
Missouri, eastern district.....	5,500.00		
Missouri, western district.....	8,000.00		
Montana.....	2,500.00		
Nebraska.....	3,800.00		
		Total.....	386,698.20

EXHIBIT E.—*A statement showing the expenses of the United States marshals for witnesses incurred in the fiscal year 1895.*

Alabama, northern district ..	\$32,000.00	Nevada	\$4,000.00
Alabama, middle district	29,500.00	New Hampshire	500.00
Alabama, southern district ...	12,000.00	New Jersey	2,000.00
Alaska	4,000.00	New Mexico	12,000.00
Arizona	7,000.00	New York, northern district ..	16,800.00
Arkansas, eastern district ...	10,700.00	New York, eastern district ...	1,000.00
Arkansas, western district ...	45,000.00	New York, southern district ..	2,500.00
California, northern district ..	6,500.00	North Carolina, eastern district ..	5,700.00
California, southern district ..	5,000.00	North Carolina, western district ..	27,500.00
Colorado	5,331.25	North Dakota	3,000.00
Connecticut	500.00	Ohio, northern district	4,000.00
Delaware	1,000.00	Ohio, southern district	4,300.00
District of Columbia supreme court ..	2,000.00	Oklahoma	21,596.00
Florida, northern district	7,000.00	Oregon	3,900.00
Florida, southern district	6,000.00	Pennsylvania, eastern district ..	3,260.00
Georgia, northern district	19,000.00	Pennsylvania, western district ..	6,800.00
Georgia, southern district	10,000.00	Rhode Island	250.00
Idaho	4,000.00	South Carolina	23,500.00
Illinois, northern district	7,500.00	South Dakota	15,500.00
Illinois, southern district	11,000.00	Tennessee, eastern district ...	16,500.00
Indiana	8,000.00	Tennessee, middle district ...	8,000.00
Indian Territory	33,000.00	Tennessee, western district ..	9,000.00
Iowa, northern district	4,000.00	Texas, northern district	4,705.00
Iowa, southern district	19,419.42	Texas, eastern district	16,000.00
Kansas	9,000.00	Texas, western district	10,000.00
Kentucky	36,400.00	Utah	4,000.00
Louisiana, western district ...	1,500.00	Vermont	2,500.00
Maine	3,282.00	Virginia, eastern district	2,000.00
Maryland	3,000.00	Virginia, western district	35,000.00
Massachusetts	4,000.00	West Virginia	27,500.00
Michigan, eastern district	3,138.00	Washington	10,500.00
Michigan, western district	6,000.00	Wisconsin, eastern district ...	4,500.00
Minnesota	12,000.00	Wisconsin, western district ..	8,300.00
Mississippi, northern district ..	12,883.80	Wyoming	3,500.00
Mississippi, southern district ..	8,550.00		
Missouri, eastern district	4,500.00		
Missouri, western district	14,324.00		
Montana	4,000.00		
Nebraska	6,000.00		
		Total	738,139.47

INDEX

	Page.
Assistant Attorney-General	99
Assistant Comptroller of the Treasury	112
Attorney-General	144
Auditor for Interior Department	112
Post-Office Department	100
War Department	112
of the Treasury Department	74
Back pay and bounty	74
Bailiffs, pay of	97
Barracks and quarters, claims for	112
Bayless claim	115
Belyea, J. A.	44
Benedict, Th. E.	3, 101
Bering Sea Arbitration	90
Blackwell, Samuel	112, 129
Brady, John B.	65
Browning, D. M.	86
Burnside, James B.	100
Carey, James W.	112
Carlisle, Hon. J. G.	38
Cass County, Mo.	125, 129
Census, Superintendent of, Acting	9
Charleston, S. C., public buildings	143
Chinese exclusion act, enforcement of	38
Christian Church, Harrisonville, Mo.	124
Clay, Colonel Cecil	88
Commissioner of Indian Affairs	86
Commissioner of Internal Revenue	20, 43
Labor	81
Patents	86
Pensions	11, 77
Customs service	40, 70
Daniels, Josephus	19
Daskam, E. V.	5, 37
Davis, Maj. George B.	72
Davis, Madison	105, 111
Director of Mint	45
District attorneys, United States, fees of	97
District of Columbia:	
Auditor	62
Board of children's guardians	69
Deputy marshal	65
Health officer	68
Inspector of buildings	65
Judge, police court	65
Edelin claim	116
Eleventh Census	9, 81
Engraving and Printing, Bureau of	72
Evans, George W.	82
Fees of jurors	94
marshals	91
witnesses	95
Fenton, T. H.	100

	Page
Farrow, T. Stobo	74, 112
Faucett, N. S.	78
Fish Commission	23
Foreign missions, expenditures	36
Geological Survey	87
Gilkeson, B. F.	125
Gold coin, recoinage of	7
Hamlin, Hon. Charles S.	38
Hazen, Wm. P.	104
Hodges, Henry	24, 89, 91
Holcomb, Thomas	90
Hills, W. H.	4, 47
Income tax, collection of	20
Ludian Affairs, Bureau of	86
Commissioner of	86
Indian depredation claims	99
Insurance cases	114, 136
Interior Department	82
Eleventh Census	9
Geological Survey	19
Pension Office	11
Auditor for	112
Internal revenue, collection of	43, 141
Johnson, Claude M.	72
Jurors, fees of	94
Justice, Department of	24, 88
Kemper, C. E.	51, 143
Kent, William T.	75
Kretz, H.	46
Labor, Commissioner of	81
Liberty, steamer	136
Lochren, Hon. William	11, 77
Lowry, Maj. H. B.	80
Maher, George W.	44
Mann, B. Pickman	69
Mansur, Charles H.	112, 129
Marshals, special expenses of	144
Marshals, United States, fees of	91
Maynard, I. H.	115, 116, 124
McCormick, V. H.	65
McDonald, Hon. Marshall	23
MacLennan, W. F.	70
MacMaster, Donald	44
Miller, Hon. T. F.	65
Miller, Jos. S.	142
Miller, I. S.	20, 43
Minor coin, recoinage of	6
Mint, Director of the	45
Morgan, Gen. M. R.	76
Navy Department	78
Bureau of Equipment	79
Bureau of Medicine and Surgery	80
Bureau of Ordnance	79
Bureau of Steam Engineering	79
Marine Corps	80
Naval Academy	79
Neifson, Charles	101
Olney, Richard	144
Ordway, Gen. Albert	66
Patent Office	85
Pensions, Commissioner of	11, 77
Pension building	19, 77
Pension Office	11
Petty, J. F.	62
Peyton, H.	99
Photolithography, Patent Office	85
Postage-stamp agency	105
Postal service	100
Post-Office Department	100

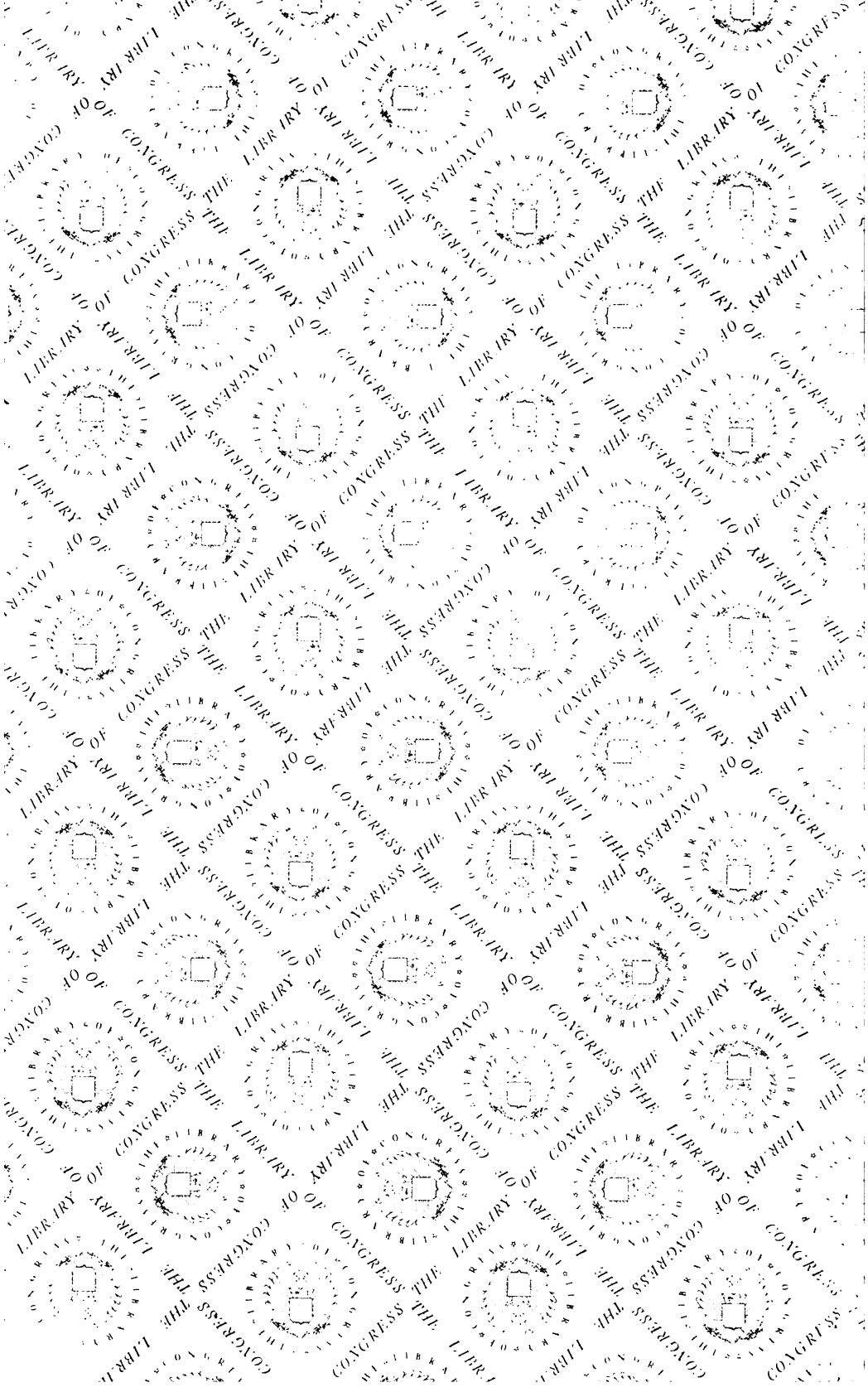
	Page
Preston, R. E	45
Prisoners, United States, support of	96
Public buildings	51, 61
Public Printer	3, 11, 101
Public printing	3, 11, 101
Rebellion records	72
Records of the rebellion	72
Receivers, protection of property in hands of	144
Recoinage of silver coin	5, 45
minor coin	6
gold coin	7
Renick, E. I.	33
Revenue-Cutter Service	61
Second Assistant Postmaster-General	101
Second Comptroller's Office	116, 129
Seymour, John S.	86
Shell, Hon. George W.	111
Shepard, Capt. L. G.	61
Silver coin, recoinage of	5, 45
Slater, Samuel E.	87
Soldiers' Homes, State and Territorial	75
State Department	33
Stewart, Gen. Edwin	78
Strong, Frank	28, 90
Subsistence, Army	76
Subtreasury offices, examination of	8
Supervising Architect, Treasury	51
Support of United States prisoners	96
Suppressing counterfeiting and crimes	104
Taylor Hotel Company	138
Third Assistant Postmaster-General	105
Third Auditor's office	125
Treasury, Assistant Secretary	38
Treasury Department:	
Chief clerk's office	4
Contingent expenses	8, 37, 47
Customs service	40, 70
Division of appointments	46
Division of public moneys	5, 37
Division of special agents of customs	44
Revenue-marine division	61
Secret service	104
Supervising Architect's Office	51
Warrant division	70
Auditor for	74
Treasury, Secretary of	38
Upton, W. W.	
United States commissioners, fees of	98
United States courts, expenses	91
United States district attorneys, fees of	97
United States marshals, fees of	91
United States prisoners, statistics	30
United States prisoners, support of	96
Ventilation and Acoustics, Committee on	111
Walcott, Charles D.	87
War Department, Auditor for	112
Whitney, Edward B.	71
Wilmington, Del., public building	142
Wilson, F. A.	78
Witnesses, fees of	95
Woodward, Dr. Wm. C.	68
Wright, Carroll D.	9, 81

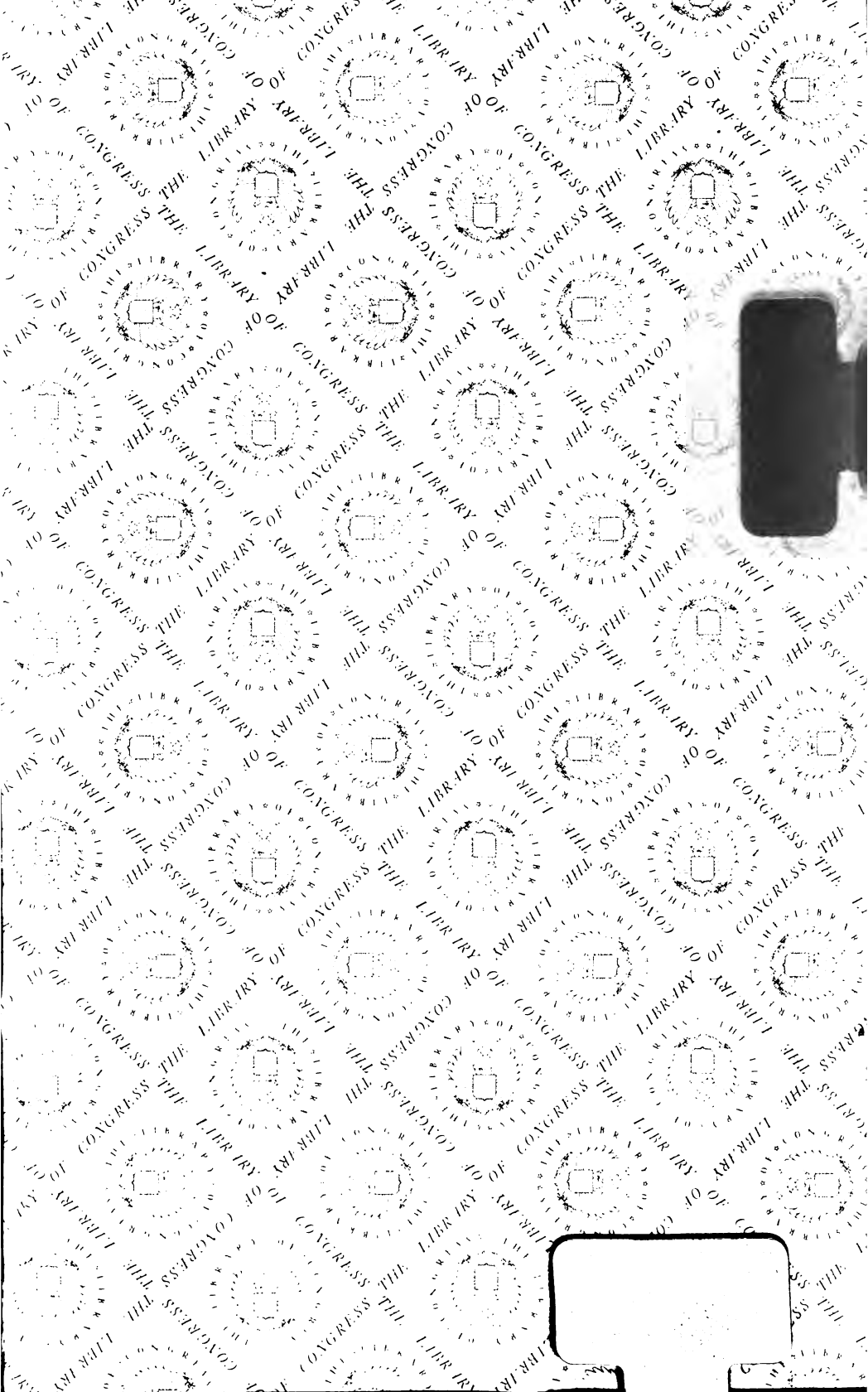
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